**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**ORDINARY ORIGINAL CIVIL JURISDICTION**

**INCOME TAX APPEAL NO.886 OF 2019**

The Principal Commissioner of Income Tax-27,
4th Floor, 6th Tower,
Vashi Railway Station Complex, Vashi,
Navi Mumbai-400 703. … Appellant

Versus

Hemant R. Sanghvi
411, Arihant Building, 4th Floor,
Ahmedabad Street, Carnac Bunder,
Mumbai-400 009
PAN :AAGPS4816C … Respondent

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Mr. Akhileshwar Shrma for the Appellant.
Mr. Atul K. Jasani for the Respondent.

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**CORAM : DHIRAJ SINGH THAKUR &**
**ABHAY AHUJA, JJ.**

**DATE : 12 AUGUST 2022**

**P. C. :**

. Learned Counsel appearing for the Appellant states that the tax effect in the present Appeal is below the limit stipulated in terms of Circular No.17 of 2019 dated 8 August 2019. It is stated that no instructions have been received from the Department to withdraw the present Appeal.

2 In the light of Circular No.17 of 2019, the Appeal is disposed of as involving low tax effect.

3 However, we observe that in case, the Revenue finds for some reason that the Appeal was not supposed to have been withdrawn in the

light of the Circular, it would be open to the Revenue to file an application seeking restoration of the Appeal to be decided on its own merits. Refund of Court-fees as per rules.

**(ABHAY AHUJA, J.)** **(DHIRAJ SINGH THAKUR, J.)**

RAJESH VASANT CHITTEWAN

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