

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

**INCOME TAX APPEAL NO. 2570 OF 2018**

Pr. Commissioner of Income Tax-10,  
Mumbai, Aayakar Bhavan,  
M.K. Road, Mumbai 400 020.

.. Appellant

Vs.

Minex Metallurgical Company Ltd.  
301, Rajguru Apartments,  
New Nagardas Road,  
Andheri (East), Mumbai-400 069.  
AY-2009-10  
PAN No. : AAACM7315B

.... Respondent

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Mr.Akhileshwar Sharma for appellant.  
Mr.Atul K. Jasani for respondent.

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

**DATE : 7<sup>th</sup> SEPTEMBER 2022**

**PC :**

1. Learned Counsel 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<sup>th</sup> 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.

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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 However, we observe that in case, the Revenue finds for some reason that the Appeal was not supposed to have been withdrawn in the light of the Circular, dated 8<sup>th</sup> August 2019, it would be open to the Revenue to file an application/praecipe 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.]