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

INCOME TAX APPEAL NO. 2375 OF 2013

Commissioner of Income Tax-Central-IV,
Room No. 663, 6th Floor,
Aayakar Bhawan, M.K. Road,
Mumbai-400 020 .. Appellant

Vs.

Triumph Securities Ltd.,
Radha Bhuvan, 1st Floor,
121, Nagindas Master Road,
Fort, Mumbai 400 023.
PAN : AAACT 2152P .... Respondent

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Mr.Arvind Pinto for appellant.
Mr.Atul K. Jasani for respondent.

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CORAM : DHIRAJ SINGH THAKUR AND ABHAY AHUJA, JJ.

DATE : 7th 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 8th 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 However, we observe that in case, the Revenue finds for some reason that the Appeal was not supposed to have been withdrawn in the light of the Circular, dated 8^{th} August 2019, it would be open to the Revenue to file an application/praecipe seeking restoration of the Appeal, to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.]**