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***IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO. 482 OF 2003***

The Commissioner of Income Tax-II
Thane

... Appellant

V/s.

Bharat Sahakari Bank Ltd.

... Respondent

Ms. Swapna Gokhale i/b. Suresh Kumar for the Appellant

***CORAM : NITIN JAMDAR &
N.R. BORKAR, JJ.***

DATE : 16 JUNE 2022

P.C. :-

Heard the learned Counsel for the parties.

2. The tax effect involved in this Appeal is Rs.1,14,609/-.
The Appeal pertains to Assessment Year 1998-99.

3. The learned Counsel for the Appellant states that the tax effect involved in this Appeal is below the limit stipulated in the

CBDT Circular No. 3 of 2018 dated 11 July 2018 as modified by Circular No. 17 of 2019 dated 8 August 2019, however, no instructions are yet received from the department to withdraw the Appeal.

4. The Appeal is pending since the year 2003. The CBDT circular is holding the field since 2019 which had stated that the Appeals below the tax effect be withdrawn by the department within the time specified therein, which has since long expired.

5. In the light thereof, the Appeal is disposed of as being below tax effect.

6. By way of indulgence, we observe that in case, upon the examination, the Revenue finds that the Appeal is not to be withdrawn in the light of the Circular and if application/praecipe is filed within a period of six weeks, the Court may consider restoring the Appeal to be heard on merits.

N.R. BORKAR, J.

NITIN JAMDAR, J.

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PAWAR

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