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

INCOME TAX APPEAL NO. 1670 OF 2014

The Commissioner of Income Tax-2, Mumbai
R.No. 384, Aayakar Bhavan,
M.K. Road, Mumbai 400 020. .. Appellant
Vs.
M/s. L & T. Finance Limited,
L & T House, N.M. Marg,
Ballard Estate,
Mumbai – 400 021 .... Respondent

WITH

INCOME TAX APPEAL NO. 1625 OF 2014

R.No. 384, Aayakar Bhavan,
M.K. Road, Mumbai 400 020. .. Appellant
Vs.
M/s. L & T. Finance Limited,
L & T House, N.M. Marg,
Ballard Estate,
Mumbai – 400 021 .. Respondent

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Mr.P.C. Chhotaray for appellant.
Mr.Atul K. Jasani for respondent.

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CORAM : DHIRAJ SINGH THAKUR AND ABHAY AHUJA, JJ.

DATE : 10th AUGUST 2022

PC :

1. Learned counsel for the appellants state that the tax effect in the present Appeals 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 Appeals.

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

3. However, we observe that in case, the Revenue finds for some reason that the Appeals were not supposed to have been withdrawn in the light of the Circular, it would be open to the Revenue to file an applications, seeking restoration of the Appeal, to be decided on its own merits.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.]**