

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

INCOME TAX APPEAL NO.451 OF 2014

The Commissioner of Income Tax Central
'C' Wing PMT Building,
Swargate, Pune-411 037

... Appellant

Versus

Smita Prasad Patil
B-14/15, Ashoka Housing Society,
Pune-411 038

... Respondent

Mr. Suresh Kumar for the Appellant.
Mr. Atul K. Jasani for the Respondent.

**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3 However, we observe that in case, the Revenue finds for some reason that the Appeal was not supposed to have been withdrawn in the light of the Circular, it would be open to the Revenue to file an application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

Digitally signed by
RAJESH VASANT
CHITTEWAN
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