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

INCOME TAX APPEAL NO. 2541 OF 2011

The Director of Income Tax
(International Taxation)-I,
Scindia House,
N.M. Road, Ballard Pier,
Mumbai-400 038. .. Appellant
Vs.
M/s. Standard Chartered Bank,
23-25, Mahatma Gandhi Road,
Fort, Mumbai – 400 001
PAN : AABCS 4681D .... Respondent

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 However, we observe that in case, the Revenue finds for some reason that the Appeal was not supposed to have been withdrawn in the light of the Circular, it would be open to the Revenue to file an application, seeking restoration of the Appeal, to be decided on its own merits.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