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

INCOME TAX APPEAL NO.1877 OF 2014
WITH
INCOME TAX APPEAL NO.1876 OF 2014

Commissioner of Income Tax-2,
Aayakar Bhavan,
M.K. Road, Mumbai-400 020 … Appellant
Versus
L & T Finance Ltd.
L.T. House, N.M. Marg,
Ballard Estate,
Mumbai-400 038
PAN: AAACL8668G … Respondent

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

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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 Appeals 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 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reason that the Appeals were not supposed to have been withdrawn in the light of the Circular, it would be open to the Revenue to file an application seeking restoration of the Appeals to be decided on its own merits.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 Date: 2022.08.17 12:18:30 +0530