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

INCOME TAX APPEAL NO.153 OF 2019

Pr. Commissioner of Income Tax-11, Mumbai. … Appellant

V/s.

Shantivijay Jewels Limited … Respondent

Mr.Akhileshwar Sharma, Advocate for the Appellant.
Mr.Atul K. Jasani, Advocate for the Respondent.

CORAM : DHIRAJ SINGH THAKUR AND ABHAY AHUJA, JJ.
DATE : AUGUST 17, 2022.

P.C.:-

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 However, we observe that in case, the Revenue finds for some reason that the appeal was not supposed to have been withdrawn in the light of the Circular, it would be open to the Revenue to file an application/preceipe seeking restoration of the appeal to be decided on its own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

4. Refund of Court-fees as per rules.

(ABHAY AHUJA, J.) **(DHIRAJ SINGH THAKUR, J.)**