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

**INCOME TAX APPEAL NO.660 OF 2016**
**WITH**
**INCOME TAX APPEAL NO.659 OF 2016**

Commissioner of Income-Tax (TDS)-1, Mumbai … Appellant
Versus
M/s Dharamdas & Company … Respondent

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Mr. Suresh Kumar for the Appellant.
Ms. Aasavari Kadam i/b Ms. Aarti Sathe for the Respondent.

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**CORAM : DHIRAJ SINGH THAKUR &**
**ABHAY AHUJA, JJ.**

**DATE : 29 JULY 2022**

**P. C. :**

. Mr. Kumar, learned Counsel appearing for the Appellant states that the tax effect in the present Appeals are 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3 However, we observe that in case, the Revenue finds for some reason that the Appeals were not supposed to have been withdrawn in the light of the Circular, it would be open to the Revenue to file an application seeking restoration of the Appeals to be decided on its own merits.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
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Date: 2022.07.29 17:33:17 +0530