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

INCOME TAX APPEAL NO. 2743 OF 2009

The Commissioner of Income Tax-9,
Aayakar Bhawan,
M.K. Road, Mumbai-20. ... Appellant

Versus

M/s. Rammaica India Ltd.,
Ram House, 4, Gaiwadi Indl. Estate,
S.V.Road, Goregaon (W), Mumbai-400 062.
PAN : AAACR 2344 B ...Respondent

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Mr.Suresh Kumar, Advocate for appellant.

Mr. Atul K. Jasani, Advocate for respondent.

CORAM : DHIRAJ SINGH THAKUR & KAMAL KHATA, JJ.

DATE : 13th JANUARY, 2023.

P C :

1. Learned Counsel for the appellant states that the tax effect in the present Appeal is stated to be only Rs.86,05,550/- which 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 However, we observe that in case, the Revenue finds for some reason that the Appeal was not supposed to have been withdrawn in the light of the Circular, dated 8th August 2019, it would be open to the Revenue to file an application/praecipe seeking restoration of the Appeal, to be decided on its own merits. Refund of Court-fees as per Rules.

[KAMAL KHATA, J.] **[DHIRAJ SINGH THAKUR, J.]**