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

INCOME TAX APPEAL (IT) NO. 4884 OF 2010

Commissioner of Income Tax Central-I .. Appellant
v/s.
M/s. Jindal Drugs Ltd. .. Respondent

…

Mr. Suresh Kumar for the appellant.

Mr. Jas Sanghavi a/w. Mr. Ansh Agal i/by PDS Legal for the respondent.

…

CORAM : DHIRAJ SINGH THAKUR AND
KAMAL KHATA, JJ.

DATED : 3RD FEBRUARY, 2023.

P.C. :

. 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 issued by Central Board of Direct Taxes (CBDT). 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

SANDHYA BHAGU WADHWA Digitally signed by SANDHYA BHAGU WADHWA Date: 2023.02.07 10:08:19 +0530 reason that the Appeal was not supposed to have been withdrawn in the light of the Circular, it would be open to the Revenue to file an application, seeking restoration of the Appeal, to be decided on its own merits.

3. Refund of Court fees as per rules.

(KAMAL KHATA, J.) **(DHIRAJ SINGH THAKUR, J.)**