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

INCOME TAX APPEAL NO.330 OF 2018

Pr.Commissioner of Income Tax-1 ..... Appellant

Vs.

Syngenta India Ltd. ..... Respondents

Mr.Suresh Kumar for the appellant
Mr.Nitesh Joshi i/b Mr.Atul K. Jasani for the respondents

CORAM: K.R. SHRIRAM, J &
FIRDOSH P. POONIWALLA, J.

DATED : 5TH JULY 2023

P.C.

1. On 10th June 2022, following order came to be passed:

> *"At the request of the learned Counsel for the Appellant, stand over to 23 June 2022.*
>
> *2. The learned counsel for the Respondent contends that though the tax effect has been mentioned in the appeal memo as Rs.1372.76 lakhs, the assessment would show that the tax effect involved in this Appeal will be less than Rs.1.00 lakh. The learned Counsel for the Appellant states that he will take instructions on this aspect as well."*

Mr.Jasani states that Rs.1.00 lakh mentioned in paragraph 2 is to be read as Rs.1.00 crore.

2. On 23rd June 2022, following order came to be passed:

> *"The learned counsel for the appellant shall take instructions in terms of the order dated 10th June 2022, positively.*

2. List on 18th August 2022."

On 15th December 2022, following order came to be passed:

"Mr.Kumar, learned counsel for the Appellant seeks some time to have instructions in this case in terms of the Order dated 23 June 2022.

2. List on 16 February 2023."

On 21st June 2023, following order came to be passed:

"At the request of the learned Counsel for the Appellant, stand over to 05/07/2023."

3. Mr.Joshi tenders a statement showing the tax effect to be only Rs.82,62,570/-which is less than Rs.1.00 crore. The same is taken on record and marked 'X' for identification.

4. Since Mr.Suresh Kumar has not been receiving instructions he requests that leave be granted to withdraw the Appeal with liberty to file fresh Appeal in case the department is able to show that the tax effect is more than Rs.1.00 crore.

5. Appeal is dismissed as withdrawn with liberty to approach the Court to restore the Appeal, provided, at the time of applying for restoration, appellant is able to show by way of affidavit detailed calculation explaining why the tax effect will be more than Rs.1.00 crore.

(FIRDOSH P.POONIWALLA, J.) (K.R. SHRIRAM, J.)