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

INCOME TAX APPEAL NO. 518 OF 2018

Pr. Commissioner of Income Tax-2 .. Appellant

v/s.

State Bank of India (Successor of
State Bank of Saurashtra) .. Respondent

…

Mr. Suresh Kumar for the appellant.

Mr. Nitesh Joshi i/by Mr. Atul K. Jasani for the respondent.

…

CORAM : DHIRAJ SINGH THAKUR AND
KAMAL KHATA, JJ.

DATED : 3RD FEBRUARY, 2023.

P.C. :

. By virtue of order dated 6th January 2023, Mr. Suresh Kumar was directed to seek instructions in the matter for withdrawal of the appeal in terms of Circular No.17 of 2019 dated 8th August 2019 but the needful has not been done. We are satisfied with the submissions made by Mr. Joshi, learned counsel for the respondents that the tax effect in the present case has to be calculated, based upon the orders passed by the Commissioner of Income Tax (Appeals), which would certainly be less than Rs.1 Crore, and thus, the appeal would get covered in terms of

Circular No.17 of 2019 dated 8th August 2019. A copy of the calculation submitted by the learned counsel for the respondent is taken on record.

2. Be that as it may, the appeal is disposed of in terms of the Circular no.17 of 2019 dated 8th August 2019. However, in case for any reason, the calculation is found to be erroneous, it would be open to the appellant to have the appeal revived.

3. Appeal is accordingly disposed of.

4. Refund of Court fees, if any, as per rules.

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