

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

INCOME TAX APPEAL NO.1453 OF 2011

Commissioner of Income Tax, Central-III,
Room No.109, Aayakar Bhavan,
M.K. Road, Mumbai-400 020 ... Appellant

Versus

M/s Neptune Enterprises,
6-A, Deshmukh Wadi Complex,
Zaveri Road, Mulund (West),
Mumbai-400 080
PAN : AAEFN 3790N ... Respondent

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Mr. Suresh Kumar for the Appellant.
Mr. Atul K. Jasani for the Respondent.

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**CORAM : DHIRAJ SINGH THAKUR &
KAMAL KHATA, JJ.**

DATE : 12 JANUARY 2023

P.C.

. Mr. Suresh Kumar, learned Counsel appearing 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 8 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3 However, we observe that in case, the Revenue finds for some reason that the Appeal was not supposed to have been withdrawn in the light of the Circular, it would be open to the Revenue to file an application seeking restoration of the Appeal to be decided on its own merits.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.)

RAJESH
VASANT
CHITTEWAN

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RAJESH VASANT
CHITTEWAN
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