IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

907 CIVIL APPLICATION NO.11562 OF 2025
IN ITA/41/2024

The Pr Commissioner Of Income Tax 1 Nashik
*VERSUS*
Mahendra Auto Services Aop Dhule
...
WITH
INCOME TAX APPEAL NO. 41 OF 2024

...
Mrs. Kalpalata Patil Bharaswadkar, Senior Standing Counsel for Applicant.
Mr. Mukul S. Kulkarni, Advocate for the respondent.
...

CORAM : SMT. VIBHA KANKANWADI &
HITEN S. VENEGAVKAR, JJ.
DATE : 16 OCTOBER 2025

ORDER :

. Present application has been filed for withdrawal of the appeal on monetary ground.

2. Heard Ms. Bharaswadkar, learned Senior Standing Counsel for Union of India. She submits that the Central Board of direct taxes issued Circular No.9/24-Income tax dated 17.09.2024, enhancing the monetary thresholds for filing departmental appeals following up on Circular No.5/2024/Income Tax, dated 15.03.2024. It is stated that the said move is in line with the Government's commitment to reduce unnecessary

litigation and ensuring that only substantial tax disputes are escalated to the judiciary, thus reducing workload on Courts and fostering a more efficient tax dispute resolution mechanism. The enhanced monetary limit before this Court is Rs.2,00,00,000/-. In the present matter dispute valuation is Rs.1,12,89,470/- which is below the limit of the Circular dated 17.09.2024 and, therefore, upon instructions, she is withdrawing the appeal. Along-with the application she has filed the copy of the Notification. She has also prayed for refund of the Court fees.

3. In view of the said submission, Application stands allowed. The Income Tax Appeal No.41 of 2024 stands disposed of as withdrawn. The Court fee refund is allowed as per the rules.

**[ HITEN S. VENEGAVKAR ]**
**JUDGE**

**[ SMT. VIBHA KANKANWADI ]**
**JUDGE**

scm