Chaitanya

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

INCOME TAX APPEAL NO. 90 OF 2024

Pr. Commissioner of Income Tax-17 … Appellant

Versus

Manisha Manish Jaitha … Respondent

WITH
INTERIM APPLICATION (L) NO. 15346 OF 2024

Mr. Vikas Khanchandani h/f Mr. Suresh Kumar, for Appellant.
Ms. Aanchal Vyas i/b Mr. Dharan Gandhi, for Respondent.

CORAM : M.S. Sonak &
Advait M. Sethna, JJ.

DATED : 15 October 2025

PC:-

1. The tax effect in this case is only Rs.1,474/-. It is claimed that the exception carved out in paragraph 10(e) of the CBDT Circular No. 3 of 2018 is attracted. The issue of whether the Sales Tax Department can be regarded as a Law Enforcement Agency of the nature described in the Circular, is left open, because such issue is involved in some other Appeals as well. However, in the peculiar facts of the case where the tax effect is only Rs.1,474/-, going by the spirit of the various CBDT Circulars which state that the department will not pursue the Appeals where the tax effect is less than Rs.2 Crore, we dispose of this Appeal by keeping the questions of law open. Even the question as whether the Sales Tax Department is a Law Enforcement Agency as contemplated by the CBDT Circular is kept open.

2. The pending Interim Application does not survive the dismissal of this Appeal and is accordingly disposed of.

(Advait M. Sethna, J) **(M.S. Sonak, J)**