

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

INCOME TAX APPEAL NO.836 OF 2024

Pr. Commissioner of Income Tax
Central-4

.. Appellant.

Versus

Rajmal H. Vanigota

.. Respondent.

Adv. Suresh Kumar, for the Appellant.

Adv. Atul K. Jasani, for the Respondent.

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**CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.**
DATE: AUGUST 13, 2025

P. C.

1 In the above matter, according to the parties, the above Appeal was disposed of by a co-ordinate bench by allowing the Appellant-Revenue to withdraw the Appeal due to the low tax effect. However, it appears that there is no order that has been uploaded till date which records withdrawal of the above Appeal.

2 Be that it may, today when the matter is called out, the learned Advocate appearing on behalf of the Appellant-Revenue, on instructions, states that he would like to withdraw the above Appeal because the tax effect

is below the monetary limits as set out in the Circular of the CBDT, dated 17th September, 2024.

3 In light of the aforesaid statement, the above Appeal is disposed of as withdrawn. However, there shall be no order as to costs.

4 The Appellant would be entitled to refund of Court Fees, if any, as per Rules.

5 It is needless to clarify that the questions of law as projected in the above Appeal are kept open to be adjudicated in an appropriate case.

6 Liberty to apply.

7 This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]