IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 641 OF 2015

The Pr. Commissioner of Income Tax-6 ..Appellant

Vs.

M/s. Essel Propack Ltd ..Respondent

WITH

INCOME TAX APPEAL NO.1556 OF 2017

The Pr. Commissioner of Income Tax-3 ..Appellant

Vs.

M/s. Reliance Lifestyle Holdings Ltd ..Respondent

WITH

INCOME TAX APPEAL NO.1909 OF 2017

The Pr. Commissioner of Income Tax-3 ..Appellant

Vs.

Trans Freight Containers Ltd ..Respondent

WITH

INCOME TAX APPEAL NO.406 OF 2018

The Pr. Commissioner of Income Tax-32 ..Appellant

Vs.

Shri.Hiralal K. Patel ..Respondent

WITH

INCOME TAX APPEAL NO.463 OF 2018

The Pr. Commissioner of Income Tax-3 ..Appellant

Vs.

White Pearl Hotels and Investment Pvt Ltd ..Respondent

WITH

INCOME TAX APPEAL NO. 529 OF 2018

The Pr. Commissioner of Income Tax-3 ..Appellant

Vs.

Solitaire Appliances Pvt Ltd ..Respondent

WITH

INCOME TAX APPEAL NO.563 OF 2018

The Pr. Commissioner of Income Tax-32 ..Appellant

Vs.

Shraddha Developers ..Respondent

WITH

INCOME TAX APPEAL NO.749 OF 2018

The Pr. Commissioner of Income Tax-6 ..Appellant

Vs.

Concorde Designs Pvt Ltd ..Respondent

WITH

INCOME TAX APPEAL NO.830 OF 2018

The Pr. Commissioner of Income Tax-3 ..Appellant

Vs.

Standard Industries Ltd ..Respondent

WITH

INCOME TAX APPEAL NO.910 OF 2018

The Pr. Commissioner of Income Tax-32 ..Appellant

Vs.

RPS Chirag NT (Consortium) ..Respondent

WITH

INCOME TAX APPEAL NO.1085 OF 2018

The Pr. Commissioner of Income Tax-3 ..Appellant

Vs.

TECCA Furniture Pvt Ltd ..Respondent

WITH

INCOME TAX APPEAL NO.1451 OF 2018

The Pr. Commissioner of Income Tax-32 ..Appellant

Vs.

Dilip J. Doshi ..Respondent

WITH

INCOME TAX APPEAL NO.1493 OF 2018

The Pr. Commissioner of Income Tax-3 ..Appellant

Vs.

Star Chemicals (Bombay) Pvt Ltd ..Respondent

WITH

INCOME TAX APPEAL NO.1495 OF 2018

The Pr. Commissioner of Income Tax-3 ..Appellant

Vs.

Star Chemicals (Bombay) Pvt Ltd ..Respondent

WITH

INCOME TAX APPEAL NO.1497 OF 2018

The Pr. Commissioner of Income Tax-3 ..Appellant

Vs.

Star Chemicals (Bombay) Pvt Ltd ..Respondent

WITH

INCOME TAX APPEAL NO.1868 OF 2018

The Pr. Commissioner of Income Tax-32 ..Appellant

Vs.

D. J. Enterprises ..Respondent

WITH

INCOME TAX APPEAL NO.2391 OF 2018

The Pr. Commissioner of Income Tax-3 ..Appellant

Vs.

Shreeyam Power and Steel Industries Ltd ..Respondent

WITH

INCOME TAX APPEAL(L) NO.232 OF 2018

The Pr. Commissioner of Income Tax-3 ..Appellant

Vs.

Star Chemicals (Bombay) Pvt Ltd ..Respondent

WITH

INCOME TAX APPEAL(L) NO.552 OF 2018

The Pr. Commissioner of Income Tax-6 ..Appellant

Vs.

M/s.Alliance Hospitality services Pvt Ltd ..Respondent

WITH

INCOME TAX APPEAL(L)NO. 1623 OF 2018

The Pr. Commissioner of Income Tax-3 ..Appellant

Vs.

White Pearl Hotels and Investment Pvt Ltd ..Respondent

ITXA.641/15

Mr. A. R. Malhotra a/w Mr. N. A. Kazi, for the Appellant.

Mr. Sanjiv M. Shah, for the Respondent.

ITXA.1556/17

Mr. A. R. Malhotra a/w Mr. N. A. Kazi, for the Appellant.

Mr. P. C. Tripathi a/w Mr. Raj B. Darak, for the Respondent.

ITXA.1909/17

Mr. A. R. Malhotra a/w Mr. N. A. Kazi, for the Appellant.

Mr. Ashok Bhaogani I/b Ashok Bhogani and Co, for the Respondent.

ITXA.406/18

Mr. A. R. Malhotra a/w Mr. N. A. Kazi, for the Appellant.

None for the Respondent.

ITXA.463/18

Mr. A. R. Malhotra a/w Mr. N. A. Kazi, for the Appellant.

None for the Respondent.

ITXA.529/18

Mr. A. R. Malhotra a/w Mr. N. A. Kazi, for the Appellant.

None for the Respondent.

ITXA.563/18

Mr. A. R. Malhotra a/w Mr. N. A. Kazi, for the Appellant.

None for the Respondent.

ITXA.749/18

Mr. A. R. Malhotra a/w Mr. N. A. Kazi, for the Appellant.

None for the Respondent.

ITXA.830/18

Mr. A. R. Malhotra a/w Mr. N. A. Kazi, for the Appellant.

Mr. Atul K. Jasani, for the Respondent.

ITXA.910/18

Mr. A. R. Malhotra a/w Mr. N. A. Kazi, for the Appellant.

None for the Respondent.

ITXA.1085/18

Mr. A. R. Malhotra a/w Mr. N. A. Kazi, for the Appellant.

None for the Respondent.

ITXA.1451/18

Mr. A. R. Malhotra a/w Mr. N. A. Kazi, for the Appellant.

None for the Respondent.

ITXA.1493/18

Mr. A. R. Malhotra a/w Mr. N. A. Kazi, for the Appellant.

None for the Respondent.

ITXA.1495/18

Mr. A. R. Malhotra a/w Mr. N. A. Kazi, for the Appellant.

None for the Respondent.

ITXA.1497/18

Mr. A. R. Malhotra a/w Mr. N. A. Kazi, for the Appellant.

None for the Respondent.

ITXA.1868/18

Mr. A. R. Malhotra a/w Mr. N. A. Kazi, for the Appellant.

Mr. Atul K. Jasani, for the Respondent.

ITXA.2391/18

Mr. A. R. Malhotra a/w Mr. N. A. Kazi, for the Appellant.

None for the Respondent.

ITXAL.232/18

Mr. A. R. Malhotra a/w Mr. N. A. Kazi, for the Appellant.

None for the Respondent.

ITXAL.552/18

Mr. A. R. Malhotra a/w Mr. N. A. Kazi, for the Appellant.

Mr. Atul K. Jasani, for the Respondent.

ITXAL. 1623/18

Mr. A. R. Malhotra a/w Mr. N. A. Kazi, for the Appellant.

None for the Respondent.

CORAM:-**S. C. DHARMADHIKARI &**
B. P. COLABAWALLA, JJ.
DATE :- **OCTOBER 1, 2018.**

P. C.:

1 In these matters which are listed under the caption "For Withdrawal" by the Revenue, it is conceded that the matters listed under this caption can be said to be covered by the Revenue Circular prescribing a monetary limit below which the Revenue has decided not to pursue the appeals in this Court.

2 As far as the High Court is concerned, the limit prescribed by the Circular issued by the Revenue being Circular No.3 of 2018, is Rs.50,00,000/-.

3 Such of the appeals which are covered by this Circular are, therefore, allowed to be withdrawn irrespective of the fact whether they are admitted on a substantial question of law. While we allow the Revenue to withdraw such appeals, we keep the substantial questions of law, if any, arising in all these matters open for being decided in an appropriate case.

4 We would request the Revenue official / Nodal Officer and the Revenue advocates to now act in a disciplined manner and they must, with the Registry officials, segregate such of these appeals which are covered by this Circular. They should, before circulating the praecipe for withdrawal, not give a list of cases without such prior checking and verification. We would expect the Revenue officials to cooperate with the Registry in identifying the appeals which are on Board today and covered by this Circular. The rest of the appeals shall be removed from this caption.

(B. P. COLABAWALLA, J.) (S. C. DHARMADHIKARI, J.)