



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

INCOME TAX APPEAL NO. 1217 OF 2018

Pr.Commissioner of Income Tax. ... Appellant.
V/s.
Mahul Bhaskarbhair Patel. ... Respondent.

WITH

INCOME TAX APPEAL NOS.

1223/2018	1227/2018	1239/2018	1245/2018
1251/2018	1253/2018	1255/2018	1257/2018
1260/2018	1281/2018	1286/2018	1314/2018
1404/2018	1406/2018	1407/2018	1425/2018
1431/2018	1446/2018	1447/2018	1464/2018
1483/2018	1491/2018	1516/2018	1523/2018
1536/2018	1549/2018	1551/2018	1555/2018
1569/2018	1576/2018	1583/2018	1594/2018
1595/2018	1596/2018	1609/2018	1628/2018
1640/2018	1644/2018	1669/2018	1670/2018
1689/2018	1690/2018	1692/2018	1693/2018
1698/2018	1722/2018	1728/2018	1732/2018
1734/2018			

Sham Walve for the Appellant in ITXA Nos.1217, 1223, 1227, 1239, 1245, 1251, 1314, 1404, 1406, 1407, 1431, 1483, 1516, 1523, 1595, 1628, 1644, 1722/2018.

Suresh Kumar for the Appellant in ITXA Nos.1253, 1255, 1257, 1260, 1281, 1286, 1425, 1446, 1447, 1536, 1549, 1551, 1555, 1569, 1576, 1583, 1596, 1609, 1669, 1670, 1689, 1690, 1692, 1693, 1698, 1728, 1732, 1734 /2018.

Akhilshwar Sharma for the Appellant in ITXA Nos.1464, 1491, 1594, 1640/2018.

Sameer Dalal for the Respondent in ITXA No.1223/2018.

Jignesh R. Shah for the Respondents in ITXA No.1227/2018.

Jitendra Singh for the Respondent in ITXA Nos.1245, 1255/2018.

Bharat Damodar for the Respondent in ITXA No.1251/2018.

Laxmi Rungta i/b.Agrud Partners for Respondent in ITXA No.1260/18.

Atul K. Jasani for the Respondents in ITXA Nos.1281, 1425, 1692, 1728, 1732/2018.

Aasifa Khan for the Respondent in ITXA No.1286/2018.

Nishit Gandhi for the Respondent in ITXA No.1464/2018.

Upendra Lokegaonkar i/b. Mint & Confreres for the Respondent in ITXA No.1483, 1690/2018.

Namrata Kasle for the Respondent in ITXA No.1491/2018.
Tanzil Padvekar for the Respondents in ITXA Nos.1516, 1523/2018.
Jasmin Amalsaduala i/b. Mint & Confreres for the Respondent in ITXA No.1569/2018.
Snehal Bamne i/b. Jay Bhansali for the Respondent in ITXA No.1596/2018.
Balasaheb Yewale for the Respondent in ITXA No.1609/2018.
Rahul Hakani for the Respondent in ITXA No.1628/2018.
Sanjiv M. Shah for the Respondent in ITXA No.1644/2018.
Anil Wani with Supriya Devergudi for the Respondent in ITXA No.1670/2018.
Srihari Iyer for the Respondent in ITXA No.1698/2018.
Jasmin Amalsaduala i/b. PDS Legal for the Respondent in ITXA No.1734/2018.

CORAM : M.S. SANKLECHA AND
NITIN JAMDAR, JJ.

DATE : 3 October 2019.

P.C. :

On the last date, we had adjourned these appeals at the instance of the learned counsel for the Revenue to enable them to take instructions to withdraw these appeals in terms of Circular No. 17 of 2019 dated 8 August 2019 issued by the Central Board for Direct Taxes (CBDT).

2. Today, the learned Counsel appearing in support of the appeals state that in spite of their best efforts, no instructions are forthcoming from the Revenue. All of them state that the tax effect involved in all these appeals is less than the threshold limit of Rs. 1.00 crore as provided in the CBDT Circular dated 8 August 2019.

3. In the above view, all the appeals are disposed of in terms of the above Circular. Refund of Court fees as per Rules.

4. However, it is made clear that in case the Officers of the Revenue inform the learned counsel for the Revenue that any of these appeals are not covered by the above CBDT Circular dated 8 August 2019, then the parties are at liberty to move this Court for recall of this order in respect of those appeals.

(NITIN JAMDAR, J.)

(M.S. SANKLECHA, J.)