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

INCOME TAX APPEAL NO. 868 OF 2018

The Pr. Commissioner of Income Tax .. Appellant
v/s.
Mitesh K. Jain .. Respondent

ALONG WITH
INCOME TAX APPEAL NOS. 2020/2018, 2029/2018, 2030/2018, 2038/2018, 2039/2018, 2043/2018, 2044/2018, 2046/2018, 2047/2018, 2048/2018, 2050/2018, 2052/2018, 2057/2018, 2063/2018, 2068/2018, 2071/2018, 2074/2018, 2079/2018, 2080/2018, 2089/2018, 2091/2018, 2094/2018, 2098/2018, 2102/2018, 2103/2018, 2104/2018, 2108/2018, 2109/2018, 2110/2018, 2112/2018, 2118/2018, 2124/2018, 2127/2018, 2128/2018, 2135/2018, 2141/2018, 2143/2018, 2148/2018, 2156/2018, 2157/2018, 2158/2018, 2160/2018, 2162/2018, 2165/2018, 2168/2018, 2177/2018, 2179/2018, 2180/2018, 2182/2018, 2186/2018, 2188/2018, 2190/2018, 2194/2018, 2196/2018, 2202/2018, 2203/2018, 2208/2018, 2216/2018, 2217/2018, 2218/2018, 2229/2018, 2232/2018, 2233/2018, 2234/2018, 2238/2018, 2239/2018, 2241/2018, 2243/2018, 2244/2018, 2247/2018, 2253/2018, 2255/2018, 2258/2018, 2261/2018, 2262/2018, 2264/2018, 2265/2018, 2271/2018, 2272/2018, 2273/2018, 2280/2018, 2281/2018, 2282/2018, 2284/2018, 2287/2018, 2289/2018, 2290/2018, 2291/2018, 2293/2018, 158/2017, 161/2017, 164/2017, 142/2018 AND 1026/2017

Mr. Arvind Pinto for the appellant/s in ITXA Nos. 868/18, 2079/18, 2262/18 and 2284/18

Mr. Sham V. Walve for the appellant/s in ITXA Nos. 2020/18, 2039/18, 2047/18, 2050/18, 2057/18, 2091/18, 2157/18, 2179/18, 2182/18, 2194/18, 2196/18 and 2218/18

Mr. Suresh Kumar for the appellant/s in ITXA Nos. 2038/18, 2043/18, 2044/18, 2046/18, 2048/18, 2052/18, 2063/18, 2074/18, 2102/18, 2103/18, 2104/18, 2108/18, 2109/18, 2110/18, 2112/18, 2118/18, 2124/18, 2127/18, 2128/18, 2146/18, 2143/18, 2148/18, 2160/18, 2162/18, 2168/18, 2177/18, 2180/18, 2186/18, 2188/18, 2216/18, 2217/18, 2229/18, 2232/18, 2233/18, 2234/18, 2238/18, 2239/18, 2241/18, 2243/18, 2244/18, 2247/18, 2253/18, 2255/18, 2258/18, 2261/18, 2264/18, 2265/18, 2271/18, 2272/18, 2273/18, 2289/18, 2290/18, 2291/18 and 2293/18

Mr. N.N. Singh for the appellant in ITXA No. 2190/18

Mr. Akhileshwar Sharma for the appellant in ITXA Nos.2029/18, 2080/18, 2217/18, 2282/18 and 2287/18

Mr. N.C. Mohanty for the appellant in ITXA No.2280/18

Mr. P.C. Chhotaray for the appellant in ITXA No. 2068/18 and 1026/17

Mr. Ashok Kotangle for the appellant in ITXA Nos. 158/2017, 161/2017, 164/2017 and 142/2018

Mr. Atul Jasani for the respondent/s in ITXA Nos. 158/2017, 161/2017, 164/2017, 142/2018, 2048/18, 2071/18, 2094/18, 2110/18, 2135/18, 2233/18, 2165/18 and 2253/18

Ms. Aasifa Khan for the respondent in ITXA No.2284/18, 2108/18 and 2244/18

Ms. Rutuja Pawar a/w Mr. S.C. Tiwari for the respondent/s in ITXA No.2039/18, 2050/18 and 2157/18

Mr. B.D. Damodar i/b Kanga & Co. for the respondent in ITXA No.2057/18, 2043/18 and 2261/18

Mr. Ojas G. Gole i/b PDS Legal for the respondent in ITXA No.2091/18

Mr. T.R. Padvekar for the respondent in ITXA No.2044/18 and 2289/18

Ms. Rupali Vasaikar for the respondent in ITXA No.2074/18 and 2238/18,

Ms. Chhaya Ashar i/b M/s. K. Ashar & Co. for the respondent in ITXA No.2148/18, 2186/18 and 2188/18

Ms. Neelam C. Jadhav for the respondent in ITXA No.2180/18

Mr. Firoz Andhyarujina, Senior Counsel a/w Mr. Sameer Dalal for the respondent in ITXA No.2229/18

Mr. Mandar Vaidya for the respondent in ITXA No.2243/18, 2247/18 and 2264/18
Mr. Rahul Hakani for the respondent in ITXA No.2030/18 and 2208/18

CORAM : M.S. SANKLECHA &
NITIN JAMDAR, J.J.
DATED : 30th SEPTEMBER, 2019

P.C.

1. The Registry has placed these appeals on board for directions as the tax effect involved in these appeals as indicated in the memos of appeal is less than the threshold limit prescribed in CBDT Circular No.3/2018 dated 11th July, 2018 and revised Circular No.17/2019, dated 8th August, 2019.

2. These appeals are adjourned as the Counsel have no instructions from the Revenue Officers whether these appeals are covered by the above circular and needs to be withdrawn or pressed.

3. Wherever appellant is not represented by their advocates today, the Officers of the Revenue would make the necessary arrangement and instruct the advocate on the next occasion.

4. In the above view, these appeals are now adjourned to be placed under the caption “For Withdrawal” on 10th October, 2019 at 3.00 p.m.

(NITIN JAMDAR, J.) **(M.S. SANKLECHA, J.)**