

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

**INCOME TAX APPEAL NO. 697 OF 2004**

The Commissioner of Income Tax .. Appellant  
v/s.  
M/s. Shell Hotels & Resorts Pvt. Ltd. .. Respondent

**ALONG WITH**

INCOME TAX APPEAL NOS. 360/2008, 361/2008, 378/2008,  
985/2008, 1502/2009, 2411/2009, 4735/2010, 6186/2010,  
6660/2010, 1949/2011, 2207/2013, 604/2014, 373/2015,  
883/2015, 371/2016, 721/2016, 1725/2017, 738/2018,  
1177/2018, 1566/2018, 1770/2018, 2145/2018, 2177/2018,  
2228/2018, 2432/2018, 2476/2018, 3053/2018, 27/2019,  
43/2019, 663/2019, 766/2019, 793/2019, 806/2019, 990/2019,  
1122/2019, 1262/2019, 1371/2019, 1550/2019, 1552/2019,  
1743/2019, 1788/2019, 1841/2019, 1894/2019, 1953/2019,  
1956/2019, 1957/2019, 1964/2019, 2088/2019, 2098/2019,  
2099/2019, 2103/2019, 2121/2019, 2350/2019 AND  
ITXA(L) No. 177/2019

Mr. Akhileshwar Sharma for the appellant in ITXA Nos. 990/19,  
1841/19, 1894/19, 1964/19, 2088/19, 2098/19, 2099/19 and  
2103/19

Mr. Suresh Kumar for the appellant in rest of the appeals

Mr. Atul K. Jasani for the respondent/s in ITXA Nos. 697/04, 6186/10,  
1949/11, 1177/18, 1566/18, 27/19, 1841/19, 1894/19, 1957/19,  
1964/19, 2088/19, 2098/19, 2099/19, 2103/19 and ITXA (L) No.  
177/19

Mr. Subhash S. Shetty for the respondent/s in ITXA Nos. 360/08,  
361/08, 378/08, 985/08, 2207/13 and 43/19

Mr. Sanjiv M. Shah for the respondent/s in ITXA No.1502/09 and  
721/16

Mr. Jai Chhobria for the respondent in ITXA No. 2411/09

Mr. Ashok J. Patil for the respondent in ITXA No.4735/10

Mr. Jas Sanghavi for the respondent in ITXA No.604/14

Mr. Upendra Lokegaonkar i/b Mint & Conferes for the respondent in ITXA Nos. 373/15 and 2177/18

Mr. B.V. Jhaveri for the respondent in ITXA Nos. 738/18 and 663/19

Ms. Ankita Vashishta i/b UBR Legal Advocates for the respondent/s in ITXA Nos. 793/19 and 806/19

Ms. Aasifa Khan for the respondent in ITXA No. 990/19

**CORAM : M.S. SANKLECHA &  
NITIN JAMDAR, J.J.**

**DATED : 7<sup>th</sup> NOVEMBER, 2019**

**P.C.**

1. Learned learned Counsel appearing in support of these appeals, on instructions, seeks to withdraw these appeals. This for the reason that the tax effect involved in this appeal is less than the threshold limit prescribed in CBDT Circular No.3/2018 dated 11<sup>th</sup> July, 2018 and revised Circular No.17/2019, dated 8<sup>th</sup> August, 2019.

2. In the above view, these appeals are disposed of as withdrawn. Refund of Court fees as per rules.

**(NITIN JAMDAR, J.)**

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