

# **The Dy. Commissioner Of Incometax, ... vs Mascon Multi Services & Consultants ... on 21 January, 2019**

**Author: Harsha Devani**

**Bench: Harsha Devani, A. P. Thaker**

C/TAXAP/263/2009

ORDER

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/TAX APPEAL NO. 263 of 2009

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THE DY. COMMISSIONER OF INCOMETAX, CIRCLE - 4

Versus

MASCON MULTI SERVICES & CONSULTANTS PVT. LTD.

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Appearance:

MR.VARUN K.PATEL(3802) for the APPELLANT(s) No. 1

MRS SWATI SOPARKAR(870) for the RESPONDENT(s) No. 1

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CORAM: HONOURABLE MS.JUSTICE HARSHA DEVANI

and

HONOURABLE DR.JUSTICE A. P. THAKER

Date : 21/01/2019

ORAL ORDER

(PER : HONOURABLE MS.JUSTICE HARSHA DEVANI)

1. Heard Mr.Varun K. Patel, learned Senior Standing Counsel for the appellant and Mrs. Swati Soparkar, learned advocate for the respondent.

2. It is an admitted position between the parties that the tax effect involved in this appeal is less than Rs.50,00,000/-. Under the circumstances, in the light of the Circular No.3/2018 dated 11th July, 2018 issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes which provides that no appeal wherein the tax effect does not exceed the monetary limit of Rs.50,00,000/- shall be filed before the High Court and has also been made retrospectively applicable to pending appeals, the learned senior standing counsel for the appellant does not press the present appeal.

3. The appeal is accordingly disposed of as not pressed in the light C/TAXAP/263/2009 ORDER of the Circular dated 11th July, 2018. However, in case there is any error in the computation of the tax effect involved or if for any reason, the circular is not applicable, it would be open for the appellant to seek revival of the appeal.

(HARSHA DEVANI, J) (A. P. THAKER, J) V.R. PANCHAL