

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 8576/2018

(Arising out of impugned final judgment and order dated 18-07-2017 in ITA No. 1082/2016 passed by the High Court of Judicature at Bombay)

PR. COMMISSIONER OF INCOME TAX 9 MUMBAI

Petitioner(s)

VERSUS

M/S E CITY PROJECT CONSTRUCTION PVT LTD

Respondent(s)

(FOR ADMISSION and I.R. and IA No.37151/2018-CONDONATION OF DELAY IN FILING)

Date : 25-01-2019 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ABHAY MANOHAR SAPRE
HON'BLE MR. JUSTICE DINESH MAHESHWARI

For Petitioner(s) Mr. H.Raghavendra Rao, Adv.
Ms. Meenakshi Grover, Adv.
For Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. Kaustubh Mishra, Adv.
Mr. Abhishek Anand, Adv.
Mr. M. P. Devanath, AOR

UPON hearing the counsel the Court made the following
O R D E R

Delay condoned.

Learned counsel for the petitioner submits that this petition has to be dismissed because the tax effect which is the subject matter of this petition is less than the limit prescribed in the Circular No.3/2018 dated 11th July, 2018 as amended by Circular dated 20th August, 2018 issued by the Central Board of Direct Taxes.

In the light of the Circulars, the petition fails and is therefore dismissed.

However, question of law, if any, involved in the petition is kept open.

Pending application, if any, shall also stand disposed of.

(ANITA MALHOTRA)
COURT MASTER

(CHANDER BALA)
COURT MASTER