

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/TAX APPEAL NO. 468 of 2011**

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COMMISSIONER OF INCOME TAX-III

Versus

ISHWARDAS B RAMCHANDANI

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Appearance:

MRS MAUNA M BHATT(174) for the Appellant(s) No. 1

MRS.DHARITA P MALKAN(6727) for the Opponent(s) No. 1

MS.KHUSHBOO V MALKAN(5932) for the Opponent(s) No. 1

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CORAM:**HONOURABLE THE CHIEF JUSTICE MR. VIKRAM NATH**

and

HONOURABLE MR. JUSTICE J.B.PARDIWALA**Date : 31/07/2020****ORAL ORDER****(PER : HONOURABLE THE CHIEF JUSTICE MR. VIKRAM NATH)**

1. The Registry has notified the appeal for the purpose of passing an appropriate order. The captioned appeal has been notified because of the low tax effect. The appeal is to be disposed of keeping in mind the Circular No.17/2019, dated 8th August, 2019 issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board Direct Taxes, New Delhi.

2. This tax appeal is not pressed in view of the low tax effect having regard to the Circular No.17/2019, dated 8th August, 2019 issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board Direct

Taxes, New Delhi.

3. According to the new policy as reflected from the Circular referred to above, the table for monetary limits is as follows:

Sr. No.	Appeals/SLPs in Income tax matters	Monetary Limit (Rs.)
1	Before Appellate Tribunal	50,00,000
2	Before High Court	1,00,00,000
3	Before Supreme Court	2,00,00,000

4. In view of the aforesaid, the appeal is disposed of accordingly. In case of any difficulty, we reserve the liberty for the Revenue to revive the tax appeal.

(VIKRAM NATH, CJ)

(J. B. PARDIWALA, J)

ALI ISTAYAK