

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD
R/TAX APPEAL NO. 612 of 2022

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THE PRINCIPAL COMMISSIONER OF INCOME TAX 3
Versus
M/S ROQUETTE INDIA PRIVATE LIMITED

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Appearance:
MRS KALPANA K RAVAL(1046) for the Appellant(s) No. 1

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CORAM: **HONOURABLE MR. JUSTICE BHARGAV D. KARIA**
and
HONOURABLE MRS. JUSTICE MAUNA M. BHATT

Date : 07/10/2024

ORAL ORDER
(PER : HONOURABLE MR. JUSTICE BHARGAV D. KARIA)

Learned Senior Standing Counsel Mr.Karan Sanghani for the appellant submitted that the tax effect in this appeal is less than Rs.2 crores and as per the Circular no.9 of 2024 dated 17.09.2024 this Tax Appeal would not be maintainable.

In view of the above statement, the Tax Appeal is disposed of on the ground of low tax effect with a liberty to revive in case of difficulty.

(BHARGAV D. KARIA, J)

(MAUNA M. BHATT,J)

URIL RANA