



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

INCOME TAX APPEAL NO. 2666 OF 2018

The Pr. CIT-2, Kolhapur

.. Appellant

**Versus**

PAN-AAAAJ3116H

.. Respondent

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**Adv. Arjun Gupta** for the Appellant.  
None for the Respondent.

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**CORAM: SUMAN SHYAM &  
FIRDOSH P. POONIWALLA, JJ.**

**DATE: 7<sup>th</sup> MAY, 2026**

**P. C.**

**1.** Mr Arjun Gupta learned counsel appearing for the Appellant, submits that the tax effect involved in the present Appeal is below Rs. 2 crores. Therefore, in view of the Circular No. 09/2024, dated 17<sup>th</sup> September, 2024, issued by Government of India, Ministry of Finance, Department of Revenue Central Board of Direct Taxes, he seeks leave of this Court to withdraw the Appeal.

**2.** Taking note of the above submission of Mr Gupta, the Appeal stands disposed of as withdrawn.



3. The formulated substantial question(s) of law is/are, however, kept open to be decided in an appropriate proceeding.

4. Refund of the Court fees, if applicable, be issued, in accordance with Rules, if an application is made by the Appellant on that behalf.

(FIRDOSH P. POONIWALLA, J.)

(SUMAN SHYAM, J.)