

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

**(Board Sr. Nos. 901 TO 1000)**  
INCOME TAX APPEAL NO. 257/2019

Pr. Commissioner of Income Tax .. Appellant  
V/s.  
Vora Financial Services Pvt. Ltd. .. Respondent

**ALONG WITH**

INCOME TAX APPEAL NOS. 263/2019, 265/2019, 270/2019, 273/2019,  
274/2019, 282/2019, 283/2019, 284/2019, 285/2019, 286/2019, 288/2019,  
289/2019, 296/2019, 299/2019, 305/2019, 306/2019, 308/2019, 316/2019,  
317/2019, 319/2019, 322/2019, 324/2019, 325/2019, 327/2019, 329/2019,  
330/2019, 331/2019, 335/2019, 339/2019, 343/2019, 346/2019, 347/2019, 348/2019,  
363/2019, 364/2019, 366/2019, 368/2019, 370/2019, 371/2019, 376/2019, 378/2019,  
379/2019, 383/2019, 396/2019, 401/2019, 414/2019, 428/2019, 432/2019, 433/2019,  
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478/2019, 482/2019, 483/2019, 484/2019, 485/2019, 489/2019, 494/2019, 495/2019,  
496/2019, 497/2019, 499/2019, 500/2019, 502/2019, 511/2019, 516/2019, 522/2019,  
523/2019 AND 530/2019

**(Board Sr. Nos. 1001 to 1100)**

531/2019, 533/2019, 536/2019, 541/2019, 549/2019, 554/2019, 555/2019, 556/2019,  
558/2019, 562/2019, 564/2019, 566/2019, 567/2019, 569/2019, 575/2019, 578/2019,  
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730/2019, 732/2019, 736/2019, 737/2019, 740/2019, 742/2019, 743/2019, 748/2019,  
752/2019, 756/2019, 757/2019, 759/2019, 760/2019, 764/2019, 765/2019, 767/2019,  
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778/2019, 779/2019, 780/2019, 781/2019, 782/2019, 783/2019, 784/2019, 785/2019,  
786/2019, 787/2019, 788/2019, 789/2019, 790/2019, 791/2019, 792/2019, 793/2019,  
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**(Board Sr. Nos. 1101 to 1200)**

800/2019, 804/2019, 806/2019, 808/2019, 812/2019, 814/2019, 815/2019, 816/2019,  
817/2019, 818/2019, 824/2019, 825/2019, 827/2019, 830/2019, 833/2019, 834/2019,  
835/2019, 838/2019, 840/2019, 845/2019, 846/2019, 847/2019, 854/2019, 855/2019,  
857/2019, 861/2019, 863/2019, 865/2019, 866/2019, 867/2019, 869/2019, 870/2019,  
871/2019, 874/2019, 875/2019, 876/2019, 878/2019, 879/2019, 881/2019, 883/2019,  
884/2019, 885/2019, 886/2019, 887/2019, 895/2019, 896/2019, 897/2019, 898/2019,  
906/2019, 909/2019, 911/2019, 913/2019, 916/2019, 917/2019, 918/2019, 919/2019,  
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935/2019, 937/2019, 941/2019, 942/2019, 943/2019, 946/2019, 948/2019, 951/2019, 953/2019, 957/2019, 958/2019, 959/2019, 960/2019, 962/2019, 963/2019, 965/2019, 970/2019, 972/2019, 978/2019, 980/2019, 981/2019, 986/2019, 987/2019, 988/2019, 989/2019, 990/2019, 992/2019, 993/2019, 994/2019, 995/2019, 998/2019, 1000/2019, 1005/2019, 1006/2019, 1016/2019, 1017/2019

**(Sr. Nos. 1201 to 1305)**

1019/2019, 1026/2019, 1030/2019, 1031/2019, 1033/2019, 1034/2019, 1035/2019, 1036/2019, 1039/2019, 1040/2019, 1044/2019, 1046/2019, 1047/2019, 1048/2019, 1049/2019, 1050/2019, 1052/2019, 1053/2019, 1060/2019, 1062/2019, 1063/2019, 1065/2019, 1067/2019, 1068/2019, 1069/2019, 1071/2019, 1076/2019, 1078/2019, 1079/2019, 1082/2019, 1085/2019, 1086/2019, 1098/2019, 1110/2019, 1111/2019, 1119/2019, 1120/2019, 1122/2019, 1123/2019, 1124/2019, 1125/2019, 1126/2019, 1129/2019, 1131/2019, 1132/2019, 1133/2019, 1134/2019, 1137/2019, 1138/2019, 1140/2019, 1141/2019, 1142/2019, 1143/2019, 1144/2019, 1147/2019, 1151/2019, 1152/2019, 1154/2019, 1157/2019, 1160/2019, 1161/2019, 1166/2019, 1167/2019, 1170/2019, 1171/2019, 1173/2019, 1186/2019, 1191/2019, 1193/2019, 1196/2019, 1197/2019, 1198/2019, 1199/2019, 1200/2019, 1201/2019, 1205/2019, 1206/2019, 1219/2019, 1227/2019, 1228/2019, 1229/2019, 1231/2019, 1233/2019, 1236/2019, 1237/2019, 1239/2019, 1241/2019, 1245/2019, 1246/2019, 1247/2019, 1261/2019, 1262/2019, 1283/2019, 1285/2019, ITXAL/2744/2018, ITXAL/2747/2018, ITXAL/2750/2018, ITXAL/2776/2018, ITXAL/2778/2018, ITXAL/2781/2018, ITXAL/2784/2018, ITXAL/2808/2018, ITXAL/2845/2018, ITXAL/2848/2018 AND ITXAL/2872/2018

Mr. P.C. Chhotaray, Mr. A.R. Malhotra, Mr. P.A. Narayanan, Mr. Suresh Kumar, Mr. Sham Walve, Mr. Akhileshwar Sharma and Mr. N.C. Mohanty for the appellants in respective appeals

Mr. S. Solanke i/b PNP & Associates for the respondent in respective appeal  
Ishita Bajaj i/b India Law Alliance for the respondent for the respondent in respective appeal

Mr. Atul K. Jasani for the respondent/s in respective appeals

Mr. Jas Sanghvi i/b PDS Legal for the respondent/s in respective appeals

Mr. Raturaj Gurjar for the respondent/s in respective appeals

Mr. Sanjiv Shah for the respondent in respective appeal

Mr. Abhishek Tilak for the respondent in respective appeal

Mr. Chirag Shetty i/b Economic Laws Practice for the respondent/s in respective appeals

Ms. Pragya Koolwal i/b UBR Legal for the respondent/s in respective appeals

**CORAM : M.S. SANKLECHA &  
NITIN JAMDAR, J.J.**

**DATED : 22<sup>nd</sup> OCTOBER, 2019**

**P.C.**

1. The Registry has placed these appeals on board for directions as the tax effect involved in these appeals as indicated in the memos of appeal is less than the threshold limit prescribed in CBDT Circular No.3/2018 dated 11<sup>th</sup> July, 2018 and revised Circular No.17/2019, dated 8<sup>th</sup> August, 2019.
2. These appeals are adjourned as the Counsel have no instructions from the Revenue Officers whether these appeals are covered by the above circular and needs to be withdrawn or pressed.
3. Wherever appellant is not represented by their advocates today, the Officers of the Revenue would make the necessary arrangement and instruct the advocate on the next occasion.
4. In the above view, these appeals are now adjourned to be placed under the caption "For Withdrawal" as under :-
  - (a) Sr. Nos. 901 to 1000 adjourned to 11/11/2019 at 3.00 p.m.
  - (b) Sr. Nos. 1001 to 1100 adjourned to 13/11/2019 at 3.00 p.m.
  - (c) Sr. Nos. 1101 to 1200 adjourned to 14/11/2019 at 3.00 p.m.
  - (d) Sr. Nos. 1201 to 1305 adjourned to 15/11/2019 at 3.00 p.m.

(NITIN JAMDAR, J.)

(M.S. SANKLECHA, J.)