



IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION  
INCOME TAX APPEAL NO. 1564 OF 2013

Tivoli Investment and Trading Co. Pvt. Ltd. ...Appellant  
*Versus*  
Deputy Commissioner of Income Tax – 7(3) and ...Respondents  
Anr.

Mr P. C. Tripathi i/by Mr. Atul K. Jasani, for the Appellant.  
Mr P. A. Narayanan, for the Respondent-Revenue.

CORAM: SUMAN SHYAM &  
S. M. MODAK, JJ.

DATED: 19<sup>th</sup> DECEMBER 2025.

PC:-

1. Mr. Tripathi, the 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. Tripathi, the Appeal stands disposed of as withdrawn.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.

(S. M. MODAK, J.)

(SUMAN SHYAM, J.)