



Priya Soparkar

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

INCOME TAX APPEAL NO.1564 OF 2013

Tivoli Investment and Trading Company Private Limited ...Appellant

Versus

Deputy Commissioner of Income Tax-7(3) and anr. ...Respondents

Mr. Atul K. Jasani, for the Appellant.

Dr. D. Iyer with Mr. P. A. Narayanan, for the Respondents.

**CORAM: SUMAN SHYAM &
SHYAM C. CHANDAK, JJ.**

DATED: 23rd APRIL, 2026.

PC:-

1. Mr. Atul Jasani, learned counsel appearing for the Appellant has invited our attention to the order dated 19th December, 2025 passed by this Court, disposing of the appeal on the ground of low tax effect, by contending that this being an Assessee's appeal, the same is not covered under Circular No.09 of 2024 dated 17th September, 2024, issued by the Government of India, Ministry of Finance. Therefore, the order dated 19th December, 2025 was erroneously recorded in this proceeding, since a batch of other connected appeals were disposed of on that date on the ground of low tax effect.

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2. Mr. Jasani, therefore, seeks recall of the order dated 19th December, 2025, with a further submission that, as per instructions received by him from the Appellant, he wants to withdraw the appeal.

3. Considering the ground of the prayer made by Mr. Jasani and the subsequent submission of withdrawal of the appeal which prayer is not opposed by the learned counsel appearing for the Respondents, we are allowing the prayer for recalling the order dated 19th December, 2025. As such, the order dated 19th December, 2025 passed in the present appeal is hereby recalled. However, taking note of the other prayer made by the Appellant's counsel, this Income Tax Appeal stands disposed of on withdrawal. Consequently, the order impugned in the appeal shall be treated to have attained finality.

(SHYAM C. CHANDAK, J.)

(SUMAN SHYAM, J.)