Pr. Commissioner of Income Tax vs M/s Shree Siddi Vinayak Forging Pvt.Ltd.

ITA No. 5 of 2019

11.11.2025 **Present**: Mr. Neeraj Sharma, Advocate for the appellant.

Mr. Vishal Mohan, Sr. Advocate with Mr. Praveen Sharma, Advocate for the respondent.

Learned counsel for respondent, placing reliance upon Circular No. 09 of 2024, dated 17th September, 2024 issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, has submitted that present appeal deserves to be closed for having involvement of Rs. 1.47 crore amount as according to above referred Circular, appeal before the High Court shall lie only in those cases where monthly limit of tax effect exceeds Rs. 2 crore.

Learned counsel for appellant submits that at the time of filing present appeal, certain documents could not be referred and filed before this Court, whereas on consideration of those documents, the tax effect in present appeal shall exceed from Rs.2 crore and therefore, he seeks time to have complete instructions and to take appropriate steps as available to the appellant.

As prayed by learned counsel for the appellant, matter is adjourned for consideration/hearing on ***3rd December, 2025.***

(Vivek Singh Thakur)
Judge

November 11, 2025 **(Romesh Verma)**
(ms) **Judge**