

IN THE HIGH COURT OF JAMMU & KASHMIR AND LADAKH
AT SRINAGAR

ITA No. 2/2017
C/w ITA No. 3/2017, ITA No. 4/2017, ITA No. 5/2017, ITA No.
6/2017, ITA No. 7/2017, ITA No. 8/2017 & ITA No. 9/2017

Pr. Commissioner of Income Tax Jammu ...Appellant/Petitioner(s)
Through: Mr. Umar Rashid Wani, Advocate

Vs.

M/s Jyoti Ltd. ...Respondent(s)
Through: Mr. Mohammad Amin Bhat, Advocate
Mr. Muzamil Yousuf, Advocate

CORAM:

HON'BLE MS JUSTICE SINDHU SHARMA, JUDGE
HON'BLE MR JUSTICE SHAHZAD AZEEM, JUDGE

ORDER
25.09.2025

Mr. Umar Rashid Wani, learned counsel for appellant submits that the tax effect in these appeals is less than 2 Crores, thus, in terms of para 2 of the Circular dated 17th September 2024, the Respondent-Income Department wants to withdraw these appeals. Para 2 of the Circular is reproduced as under:-

As a step towards management of litigation, it has been decided by the Board to revise the monetary limits for filing of appeals in Income-Tax cases as stated in Para 4.1 of the aforementioned Circular as follows:

S. No.	Appeals/SLPs in Income-Tax-matters	Monetary Limit (Tax effect in Rs.)
1.	Before Income Tax Appellate Tribunal	60 lakh
2.	Before High Court	2 Crore
3.	Before Supreme Court	5 Crore

In view of aforesaid facts and circumstances, all the appeals are **dismissed** as withdrawn. Interim directions, if any, shall stand vacated.

(SHAHZAD AZEEM) **(SINDHU SHARMA)**
JUDGE **JUDGE**

SRINAGAR
25.09.2025