

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

Civil Appeal No 7339 of 2013

Assistant Commissioner of Income Tax

Appellant

Versus

Rajnikant K Marfatia

Respondent

W I T H

Civil Appeal No 7344 of 2013

O R D E R

- 1 By a Circular dated 17 September 2024 of the Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, the monetary threshold of the tax effect for filing an appeal to the Supreme Court has been increased from Rupees two crores to Rupees five crores. The Additional Solicitor General has confirmed that the tax effect in the present appeals is less than Rupees five crores.
- 2 Taking note of the above statement, the present appeals are disposed of. Any questions of law arising from the appeals are left open.

3 Pending application(s), if any, shall stand disposed of.

.....CJI.
[Dr Dhananjaya Y Chandrachud]

.....J.
[J B Pardiwala]

.....J.
[Manoj Misra]

New Delhi;
November 4, 2024
CKB

ITEM NO.41

COURT NO.1

SECTION III

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No.7339/2013

ASSISTANT COMMISSIONER OF INCOME TAX

Appellant(s)

VERSUS

RAJNIKANT K MARFATIA

Respondent(s)

WITH C.A. No.7344/2013 (III)

Date : 04-11-2024 These appeals were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE MANOJ MISRA

For Appellant(s)

Mrs. Anil Katiyar, AOR

For Respondent(s)

Mr. Bhargava V. Desai, AOR
Mr. Anil Makhija, Adv.
Mr. Shivam Sharma, Adv.

UPON hearing the counsel the Court made the following
O R D E R

- 1 The Civil Appeals are disposed of in terms of the signed order.
- 2 Pending applications, if any, stand disposed of.

(CHETAN KUMAR)
A.R. -cum-P.S.

(SAROJ KUMARI GAUR)
Assistant Registrar

(Signed order is placed on the file)