

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

**IA No 42209 of 2021**

**in**

**Civil Appeal No 1775 of 2020**

**The Pr Commissioner of Income Tax-9**

**.... Appellant(s)**

**Versus**

**Toshiba India Pvt Ltd through its MD**

**....Respondent(s)**

**ORDER**

- 1 The IA has been filed on the ground that the tax effect is less than Rs Two Crores and, hence, in terms of the CBDT Circular dated 8 August 2019 (Circular No 17 of 2019), the appeal would not lie. The appeal is accordingly disposed of at the threshold on this ground.
  
- 2 The IA is accordingly disposed of.

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

.....J.  
[Pamidighantam Sri Narasimha]

**New Delhi;  
March 21, 2023  
-S-**

ITEM NO.4

COURT NO.1

SECTION XIV-A

**S U P R E M E C O U R T O F I N D I A**  
**RECORD OF PROCEEDINGS**

Civil Appeal No(s).132/2016

CANON INDIA PRIVATE LIMITED

Appellant(s)

VERSUS

DEPUTY COMMISSIONER OF INCOME TAX

Respondent(s)

([ONLY IA. NO. 42209/2021 IN CA.NO. 1775/2020 IS TO BE LISTED] )

WITH

IA No. 42209/2021 in C.A. No. 1775/2020 (XIV-A)  
(IA No. 42209/2021 - DISMISSAL OF APPEAL)

Date : 21-03-2023 This application was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA

For Appellant(s) Mr. Arijit Prasad, Sr. Adv.  
Mrs. Gargi Khanna, Adv.  
Mr. Rupesh Kumar, Adv.  
Mrs. Alka Agarwal, Adv.  
Mr. Shashank Bajpai, Adv.  
Mr. Raj Bahadur Yadav, AOR

Mr. H. Raghavendra Rao, AOR

For Respondent(s) Mr. Neeraj Kumar Gupta, AOR  
Mr. Upvan Gupta, Adv.  
Mr. Ranjeet Kumar Sangh, Adv.  
Mr. Rahul Verma, Adv.

Mrs. Anil Katiyar, AOR

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

**IA No. 42209/2021 in C.A. No. 1775/2020**

- 1 The IA has been filed on the ground that the tax effect is less than Rs Two Crores and, hence, in terms of the CBDT Circular dated 8 August 2019 (Circular No 17 of

2019), the appeal would not lie. The appeal is accordingly disposed of at the threshold on this ground.

- 2 The IA is accordingly disposed of in terms of the signed order.

**(SANJAY KUMAR-I)**  
**DEPUTY REGISTRAR**

**(SAROJ KUMARI GAUR)**  
**ASSISTANT REGISTRAR**

**(Signed order is placed on the file)**