

ITEM NO.13

COURT NO.13

SECTION IX

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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 48356/2023

(Arising out of impugned final judgment and order dated 01-03-2022 in ITA No. 917/2019 passed by the High Court of Judicature at Bombay)

PR. COMMISSIONER OF INCOME TAX-2, THANE

Petitioner(s)

VERSUS

DHANLAXMI FABRICS LTD.

Respondent(s)

(FOR ADMISSION and I.R. and IA No.256061/2023-CONDONATION OF DELAY IN FILING)

Date : 14-12-2023 This petition was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Petitioner(s) Mr. N Venkatraman, A.S.G.
Mr. Raj Bahadur Yadav, AOR
Mr. Shashank Bajpai, Adv.
Mrs. Nisha Bagchi, Adv.
Mr. Anirudh Bhat, Adv.
Mr. Ishan Sharma, Adv.
Mr. V Balaji, Adv.

For Respondent(s)

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

There is a huge delay of 527 days in filing this special leave petition.

Learned A.S.G. appearing for the petitioner however, submitted that having regard to Circular No.17/2019 dated 08.08.2019 issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board Direct Taxes, Judicial Section, the amount of tax involved, is low. Hence, appropriate order(s) may be made.

In the circumstances, we dismiss this Special Leave Petition both on the ground of delay as well as on low tax effect having regard to the aforesaid submissions.

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

**(RADHA SHARMA)
COURT MASTER (SH)**

**(MALEKAR NAGARAJ)
COURT MASTER (NSH)**