| S. No. 12 |
|---|
| Regular Cause List |

**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**

**O R D E R**
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In view of aforesaid facts and circumstances, all the appeals are **dismissed** as withdrawn.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)**
**JUDGE**

**(SINDHU SHARMA)**
**JUDGE**

**SRINAGAR**
25.09.2025
Manzoor

Manzoor Ul Hassan
I attest to the accuracy and
authenticity of this document
Srinagar
26.09.2025 16.30