

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION  
INCOME TAX APPEAL NO.1084 of 2004**

**The Commissioner of Income Tax** Central III, Mumbai .. Appellant  
vs.  
**M/s Amar Tea Ltd** .. Respondent

Mr.B.M.Chatterjee with Ms.Poonam Bhosale and Mr.P.S.Sahadevan for  
Appellant

Mr.Deepak Trashwala with Mr.V.S.Hadade for Respondent

CORAM: F.I.REBELLO AND R.S.MOHITE, JJ

DATED: 4TH DECEMBER, 2007

P.C.

1. For the past six months it has come to our notice and we have been repeatedly pointing out that though the appeals are filed in respect of the same assessee on the same questions for different assessment years when matters come up for hearing, Counsel for the appellant are not in a position to inform this Court either of the numbers of the appeal or what has happened.

2. The Income Tax Officer must maintain a record of all the appeals with their numbers which they have preferred and the status of these appeals. If a system of maintaining such records has not been so far prepared in respect of each assessee, the same should be done immediately and a compliance report be filed in this Court within two weeks from today of the steps that are being taken so that valuable judicial time is saved. Needless to say that the appeals preferred by the assessee that record must also be maintained.

S.O.two weeks.

A copy of this order be forwarded to the Chief Commissioner of Income Tax (1) Mumbai.

(F.I.Rebello, J)  
(R.S.Mohite, J)