IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 1115 OF 2008

The Commissioner of Income Tax-21
Mumbai .. Appellant

v/s.

Vijay C. Kamdar ..Respondent

Mr. A.R. Malhotra a/w N.A. Kazi for the appellant
Mr. K. Gopal a/w Jitendra Singh for the respondent

CORAM : M.S. SANKLECHA &
G.S. KULKARNI, J.J.

DATED : 14th DECEMBER, 2015.

P.C.

1. Mr. Malhotra, learned Counsel for the Revenue invites our attention to Circular No.21/2015 dated 10th December, 2015 issued by the Central Board of Direct Taxes. The aforesaid circular *inter alia* provides at paragraphs 3 and 10 thereof, as under :-

> *"3. Henceforth, appeals / SLPs shall not be filed in cases where the tax effect does not exceed the monetary limits given hereunder :-*

Sr. No.	*Appeals in Income-Tax matters*	*Monetary Limits (in Rs.)*
1	*Before Appellate Tribunal*	*10,00,000/-*
2	*Before High Court*	*20,00,000/-*
3	*Before Supreme Court*	*25,00,000/-*

It is clarified that an appeal should not be filed merely because the tax effect in a case exceeds the monetary limits prescribed above. Filing of appeal in such cases is to be decided <u>on merits</u> of the case.”

“10. This instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in High Courts/ Tribunals. <u>Pending appeals below the specified tax limits in para 3 above may be withdrawn / not pressed.</u> Appeals before the Supreme Court will be governed by the instructions on this subject, operative at the time when such appeal was filed.”

2. In view of the above, Mr. Malhotra, learned Counsel for the appellant does not press the appeal as the tax effect in this case is Rs.14.24 lakhs.

3. Accordingly, the appeal is dismissed.

(G.S. KULKARNI, J.) **(M.S. SANKLECHA, J.)**