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

INCOME TAX APPEAL NO. 908 OF 2014
WITH
INCOME TAX APPEAL NO. 910 OF 2014

The Commissioner of Income Tax, TDS
Mumbai .. Appellant

v/s.

M/s. Shree Naman Hotels Pvt. Ltd. .. Respondent

Mr. P.C. Chhotaray for the appellant
None for the respondent

CORAM : M.S. SANKLECHA &
A.K. MENON, J.J.

DATED : 29th NOVEMBER, 2016.

P.C.

1. These appeals by the Revenue challenge the common impugned order dated 14th August, 2013 passed by the Income Tax Appellate Tribunal relating to Assessment Years 2008-09 and 2009-10.

2. The issue arising in both the appeals is with regard to the applicability of the TDS provisions under Section 194-I of the Act in respect of the payment made of premium for acquisition of long term lease.

3. Mr. Chhotaray, learned Counsel appearing for the Revenue states that in view of the CBDT Circular No.35 of 2016f dated 13th October, 2016, he has been instructed to withdraw both the appeals.

4. In the above view, both the appeals are dismissed as withdrawn. Refund of Court fees as per Rules.

(A.K. MENON, J.) **(M.S. SANKLECHA, J.)**