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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.994 OF 2014

Commissioner of Income Tax-(TDS) ..Appellant
Versus
Jamnaben Hirachand Ambani Foundation ..Respondent

....

Mr. A. R. Malhotra a/w N. A. Kazi for the Appellant.
Mr. Percy Pardiwala, Senior Counsel, a/w P.L. Tripathi i/b. Raj Darak for the Respondent.

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

DATE : 13th DECEMBER, 2016

P.C.:

1. This appeal relates to Assessment Year 2008-09.

2. The issue arising in the present appeal is whether the lease premium falls within Section 194I of the Income Tax Act, 1961 as rent, subject to tax deduction at source. Mr. Malhotra, the learned counsel for the Revenue, on instructions, states that in view of the CBDT Circular no.35 of 2016 dated 13th October, 2016 he is instructed to withdraw this appeal.

3. Accordingly, appeal is dismissed as withdrawn.

4. Refund of Court Fees, as per Rules.

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