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

INCOME TAX APPEAL NO. 1032 OF 2014
AND
INCOME TAX APPEAL NO. 1043 OF 2014

The Commissioner of Income Tax-3 .. Appellant
Mumbai
v/s.

M/s. Trinity Bio-Tech Ltd. ..Respondent

Mr. Suresh Kumar a/w Padma Divakar for the appellant
Mr. S.R. Mody a/w Ms. Aasifa Khan for the respondent

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

DATED : 28th MARCH, 2016.

P.C.

1. These two appeals from a common impugned order of the Tribunal relate to Assessment Years 2000-01 and 2003-04 .

2. Mr. Suresh Kumar, learned Counsel appearing for the Revenue invited our attention to Circular No.21 of 2015 issued by the Central Board for Direct Tax dated 10th December, 2015. In particular, our attention invited to paragraphs 3, 5 and 10 therein which read as under:-

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

S. No.	*Appeals in Income Tax matters*	*Monetary Limit (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 on merits of the case."

"5. ……. However, in case of a composite order of any High Court or appellate authority, which involves more than one assessment year and common issues in more than one assessment year, appeal shall be filed in respect of all such assessment years even if the 'tax effect' is less than the prescribed monetary limits in any of the year(s), if it is decided to file appeal in respect of the year(s) in which 'tax effect' exceeds the monetary limit prescribed. In case where a composite order / judgment involves more than one assessee, each assessee shall be dealt with separately."

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 Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed.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

3. The tax effects in both appeals is Rs. 8.20 lakhs and Rs.12.90 as mentioned in paragraph 10 of the Appeal Memos. Thus, not hit by clause 5 of the above Circular.

4. In view of the above, Mr. Suresh Kumar, learned Counsel

appearing for the Revenue does not press the present Appeals.

5. Accordingly, both **Appeals are dismissed,** as not pressed.

6. Refund of Court Fees, as per Rules.

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