

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

INCOME TAX APPEAL NO. 1070 OF 2014

The Commissioner of Income Tax-3 ... Appellant.

V/s.

M/s. Smita Conductors Ltd., ... Respondent.

Mr. Ashok Kotangle a/w. Ms. Padma Divakar, Advocate for the Appellant.

**CORAM : M. S. SANKLECHA AND
MRS.SWAPNA JOSHI,JJ.**

DATE : 20th OCTOBER, 2016

P.C. :

1 This Appeal relates to Assessment Year 2006-2007.

2 Mr. Kotangle, learned Counsel appearing for the Appellant -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 is invited to paragraphs 3 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.”

“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 Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed.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 In the present Appeal, the tax effect is Rs. 4.32-lakhs as mentioned in paragraph 10 of the Appeal Memo.

4 In view of the above, Mr. Kotangle, learned Counsel appearing for the Appellant- Revenue, on instructions does not press the present Appeal.

5 Accordingly, Appeal is dismissed, as not pressed.

6 Refund of Court Fees, if any, as per the Rules.

(MRS.SWAPNA JOSHI,J.)

(M.S.SANKLECHA,J.)