

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

INCOME TAX APPEAL NO.535 OF 2002
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WITH
INCOME TAX APPEAL NO.540 OF 2002

The Commissioner of Income-Tax,-1
Thane

.. Appellant

v/s.

Cadbury India Ltd.

..Respondent

Mr. Suresh Kumar for the appellant

Mr. Jas Sanghvi i/b PDS Legal for the respondent

**CORAM : M.S. SANKLECHA &
B.P. COLABAWALLA, J.J.
DATED : 6th JANUARY, 2016.**

PC.

1. These Appeals relate to Assessment Years 1994-95, 1995-96, 1996-97, 1997-98 and 1993-94 respectively. All the appeals have been filed by the Revenue from a common impugned order disposing of five appeals for the Assessment Years 1993-94 to 1997-98.

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:-

Sr. 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 Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed.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. In the present cases, the tax effect as mentioned in paragraph 10

of the each of the five Appeal Memos is as under :-

Appeal No.	Assessment Year	Amount (Tax effect)
535 of 2002	1994-95	Rs. 6.37 lakhs
536 of 2002	1995-96	Rs. 5.80 lakhs
537 of 2002	1996-97	Rs. 8.45 lakhs
538 of 2002	1997-98	Rs. 12.71 lakhs
540 of 2002	1993-94	Rs. 2.76 lakhs

4. As none of the five appeals have a tax effect of Rs.20,00,000/- or more, Mr. Suresh Kumar, learned Counsel appearing for the Revenue does not press any of the five Appeals.

5. Accordingly, all five **Appeals are dismissed**, as not pressed.

6. Refund of Court Fees, as per Rules.

(B.P. COLABAWALLA, J.)

(M.S. SANKLECHA, J.)