IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 145 OF 2007
WITH
INCOME TAX APPEAL NO.146 OF 2007
WITH
INCOME TAX APPEAL NO.147 OF 2007

The Commissioner of Income Tax-V,
Pune 411 044 … Appellant
v/s
Kirloskar Electrodyne Ltd.,
Pune 411 026 … Respondent

Mr Suresh Kumar for Appellant.
Mr Mihir Naniwadekar for Respondent.

CORAM : M.S. SANKLECHA AND
B.P. COLABAWALLA JJ.
DATE : 13th JANUARY, 2016

P.C.:-

1. These three Appeals relate to Assessment Years 1991-92, 1993-94 and 1994-95. We are informed that the Tribunal has disposed of all the three Appeals including an Appeal for Assessment Year 1992-93. The Appeal filed by the Revenue for the Assessment Year 1992-93 being Appeal (L) No.615 of 2006 was dismissed in the

year 2006 for non-removal of Office objections. Mr Suresh Kumar, learned counsel for the Revenue states that the tax effect involved in Appeal No.147 of 2007 for AY 1991-92, as indicated in para 11 of the Appeal Memo, is Rs.5,08,701/-, in Appeal No.146 of 2007 for AY 1993-94, as indicated in para 11 of the Appeal Memo, is Rs.11,38,150/- and in Appeal No.145 of 2007 for AY 1994-95, as indicated in para 11 of the Appeal Memo, is Rs.5,04,932/-. He further states that in view of the Central Board of Direct Tax Circular No.21/15 dated 10th December 2015, the tax effect being less than the threshold limits provided therein for challenging an order of the Tribunal before this Court, he does not press the present appeals.

2. Accordingly, the appeals are dismissed as not pressed. Refund of Court fees as per Rules.

(B.P.COLABAWALLA, J.) **(M.S. SANKLECHA, J.)**