hcs

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

INCOME TAX APPEAL NO.1740 OF 2011
WITH
INCOME TAX APPEAL NO.1693 OF 2011
WITH
INCOME TAX APPEAL NO.1769 OF 2011
WITH
INCOME TAX APPEAL NO.1773 OF 2011

Commissioner of Income
Tax (TDS), Mumbai .. Appellant
v/s.
M/s. Tata AIG General
Insurance Company Ltd. .. Respondent

Ms. Samiksha Kanani i/b Mr. Suresh Kumar for the appellants.
Ms. Khushbu Malviya i/b Desai & Chinoy for the respondents.

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

DATED : 9TH AUGUST, 2016.

P.C.

1. These Appeals arise from the impugned order of the Income Tax Appellate Tribunal (the 'Tribunal') dated 29th October, 2010. The impugned order dated 29th October, 2010 of the Tribunal disposed of four appeals relating to Assessment Years 2005-06, 2006-07, 2007-08 and 2008-09.

2. Ms. Kanani, 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:-

*“**<u>3:-</u>** 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.”

*“**<u>10:-</u>**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 Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed.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 Appeal Memos is as under :-

Appeal No.	Assessment Year	Amount (Tax effect)	Para
1740 of 2011	2005-06	6.35 lakhs	10
1693 of 2011	2006-07	10.52 lakhs	10
1769 of 2011	2008-09	14.46 lakhs	10
1773 of 2011	2007-08	4.08 lakhs	10

4. Therefore, none of these appeals are hit by paragraph 5 of the above circular.

5. As none of the appeals have a tax effect of Rs.20,00,000/- or more, Ms. Kanani, learned Counsel appearing for the Revenue does not press any of the Appeals.

6. Accordingly, all the **Appeals are dismissed,** as not pressed.

7. Refund of Court Fees, as per Rules.

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