

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**  
**ORDINARY ORIGINAL CIVIL JURISDICTION**  
**INCOME TAX APPEAL NO.2237 OF 2009**

Commissioner of Income Tax-8,  
Mumbai 400 020

... Appellant

v/s

M/s S.B. & T. International Ltd.,  
Mumbai 400 096

... Respondent

Mr Suresh Kumar for Appellant.  
Mr Ashok Patil for Respondent.

**CORAM : M.S. SANKLECHA AND**  
**B.P. COLABAWALLA JJ.**  
**DATE : 22ND FEBRUARY, 2016**

**P.C.:-**

1. This Appeal relates to Assessment Year 1997-98. Mr Suresh Kumar, learned counsel for the Revenue states that the tax effect in the present Appeal as indicated in para 10 of the Appeal Memos is Rs.18.91 lakhs. He further states that in view of the Central Board of Direct Tax Circular No.21/15 dated 10<sup>th</sup> December 2015, the tax effect being less than the threshold limits of Rs.20 lakhs provided therein for challenging an order of the Tribunal before this Court, he does not press the present

Appeal.

2. Accordingly, the Appeal is dismissed as not pressed.

Refund of Court fees as per Rules.

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