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

INCOME TAX APPEAL NO. 2007 OF 2013
WITH
INCOME TAX APPEAL NO. 2012 OF 2013
WITH
INCOME TAX APPEAL NO. 2014 OF 2013

The Commissioner of Income Tax-I .. Appellant
Pune

v/s.

M/s. S.K. Promotors & Developers .. Respondent
Pune

Mr. Suresh Kumar i/b Vipul Bajpayee for the appellant

CORAM : M.S. SANKLECHA &
B.P. COLABAWALLA, J.J.

DATED : 23rd FEBRUARY, 2016.

P.C.

1. These appeals under Section 260A of the Income Tax Act, 1961 (the Act) challenge a common order dated 27th November, 2012 passed by the Income Tax Appellate Tribunal (the Tribunal). The three appeals relate to Assessment Years 2005-06, 2006-07 and 2007-08.

2. Mr. Suresh Kumar, learned Counsel for the Revenue very fairly states that in all the three appeals, arising from the common impugned order, the tax effect is less than Rs.20 lakhs. However, he also points out that on 27th November, 2012 itself, the Tribunal passed another

order with regard to the same issue in respect of the Assessment Years 2003-04 and 2004-05 (However, both the appeals were heard on different dates). The tax effect in the order dated 27th November, 2012 relating to Assessment Years 2003-04 and 2004-05 is in excess of the threshold limits of Rs.20 lakhs. However, he submits that in view of the Central Board of Direct Tax Circular No.21/2015 dated 10th December, 2015, the tax effect in the present three appeals arising from a common impugned order, being less than the threshold limits of Rs.20 lakhs, he does not press the present appeals. He further points out that in terms of paragraph 5 of the CBDT's Circular, only where the tax effect involved in one of the appeals filed from a composite order is in excess of Rs.20 lakhs, the Revenue entitled to file appeals from the composite order. In this case, undisputedly the tax effect involved in each of the three appeals arising from a common order is less than Rs. 20 lakhs. Thus, not hit by clause 5 of the aforesaid circular.

3. In view of the above, Mr. Suresh Kumar, learned Counsel for the Revenue states that he does not press all the three appeals arising from the common impugned order dated 27th November, 2012.

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

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