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

INCOME TAX APPEAL NO.2021 OF 2013
WITH
INCOME TAX APPEAL NO.2017 OF 2013
WITH
INCOME TAX APPEAL NO.2033 OF 2013
WITH
INCOME TAX APPEAL NO.2036 OF 2013
WITH
INCOME TAX APPEAL NO.2023 OF 2013

The Commissioner of Income-Tax-24 .. Appellant
v/s.

Deepak S. Mehta ..Respondent

Mr. Arvind Pinto for the appellant
Mr. Aarti Sathe a/w Turalekarn for the respondent

CORAM : M.S. SANKLECHA &
B.P. COLABAWALLA, J.J.
DATED : 19th JANUARY, 2016.

P.C.

1. These Appeals relate to Assessment Years 1997-98, 1998-99, 1999-2000, 2000-01 and 2001-02 respectively. All the appeals have been filed by the Revenue from a common impugned order 14th December, 2012 disposing of five appeals for the Assessment Years 1997-98 to 2001-02.

2. Mr. Arvind Pinto, 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 Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed.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 11 of the each of the five Appeal Memos is as under :-

Appeal No.	Assessment Year	Amount (Tax effect)
2021 of 2013	1997-98	Rs.25,000/-
2017 of 2013	1998-99	Rs.7.68 lakhs
2033 of 2013	1999-2000	Rs.11.05 lakhs
2036 of 2013	2000-01	Rs.13.66 lakhs
2023 of 2013	2001-02	Rs.18.40 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 seeks liberty to withdraw these appeals.

5. Accordingly, all five **Appeals are dismissed** as withdrawn**.**

6. Refund of Court Fees, as per Rules.

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