

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

INCOME TAX APPEAL NO. 666 OF 2011

The Commissioner of Income Tax-17
Mumbai

.. Appellant

v/s.

M/s. Hemal Developers

.. Respondent

None for the appellant

Mr. V.S. Hadade for the respondent

**CORAM : M.S. SANKLECHA &
M.S. SONAK, J.J.
DATED : 17th JUNE, 2016.**

PC.

1. This appeal relates to Assessment Year 2004-05.
2. None appears in support of the appeal. It appears that the Revenue is not interested in pursuing this appeal. Moreover, we notice that in para 9 of the Appeal Memo, the tax effect is less than Rs.20 lakhs. Therefore, *prima facie* in view of the Central Board of Direct Tax Circular No.21/15 dated 10th December, 2015, could be the reason for not pursuing this appeal.
3. The appeal is dismissed for non-prosecution.

(M.S. SONAK, J.)

(M.S. SANKLECHA, J.)