Sbw

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.2227 OF 2013
WITH
INCOME TAX APPEAL NO.2234 OF 2013

The Commissioner of Income Tax-14 ..Appellant
Versus
Sunil S. Mittal ..Respondent

....
Mr. P. C. Chhotaray for the Appellant.
None for the Respondent.
....

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

DATE : 5TH APRIL, 2016

P.C.:

1. These Appeals relate to Assessment Years 1993-94 and 1994-95. Both these Appeals were disposed of by a common order dated 23rd January, 2013 passed by the Income Tax Appellate Tribunal (the 'Tribunal').

2. Mr. Chhotaray, 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 Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed.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. Mr. Chhotaray, the learned counsel for the Revenue states that the tax effect involved in Appeal No.2227 of 2013 is Rs.19.07 lakhs as

mentioned in paragraph 13 of the memo of Appeal and the tax effect in Appeal No.2234 of 2014 is Rs.2.56 lakhs as mentioned in paragraph 12 of the memo of Appeal.

4. In the above view, both these Appeals are not hit by paragraph 5 of the Circular No.21 of 2015 dated 10th December, 2015.

5. Mr. Chhotaray, on instructions, does not press both these Appeals. Accordingly, both the **Appeals are dismissed,** as not pressed.

6. Refund of Court Fees, as per Rules.

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

Wadhwa