

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

**INCOME TAX APPEAL NO. 3169 OF 2009**

The Commissioner of Income Tax-8 .. Appellant

v/s.

M/s. Genesys International Corporation Ltd. ..Respondent

Mr. Arvind Pinto for the appellant  
Mr. Sameer Dalal for the respondent

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

**DATED : 2<sup>nd</sup> MARCH, 2016.**

**PC.**

1. This Appeal relates to Assessment Year 2003-04.
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 10<sup>th</sup> December, 2015. In particular, our attention invited to paragraphs 3 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:-*

| S. No. | Appeals in Income Tax matters | Monetary Limit<br>(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.”*

*“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 Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed.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 case, the tax effect is Rs. 15.60 lakhs as mentioned in paragraph 9 of the Appeal Memo.
4. In view of the above, Mr. Arvind Pinto, learned Counsel appearing for the Revenue does not press the present Appeal.
5. Accordingly, **Appeal is dismissed**, as not pressed.
6. Refund of Court Fees, as per Rules.

(B.P. COLABAWALLA, J.)

(M.S. SANKLECHA, J.)