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

INCOME TAX APPEAL NO. 1122 OF 2014

The Commissioner of Income Tax-12 … Appellant.

V/s.

Shri Pramod P. Shah … Respondent.

Mr. Suresh Kumar a/w. Ms. Samiksha Kanani, Advocate for the Appellant.
Mr. Sanjiv M. Shah, Advocate for the Respondent.

CORAM : M. S. SANKLECHA AND MRS.SWAPNA JOSHI,JJ.

DATE : 20th OCTOBER, 2016

P.C. :

1 This Appeal relates to Assessment Year 2008-2009.

2 Mr. Suresh Kumar, learned Counsel appearing for the Appellant -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 is 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 (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 Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed.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 Appeal, the tax effect is Rs.13.83 lakhs as mentioned in paragraph 9 of the Appeal Memo.

4 In view of the above, Mr. Suresh Kumar, learned Counsel appearing for the Appellant-Revenue, on instructions does not press the present Appeal.

5 Accordingly, Appeal is dismissed, as not pressed.

6 Refund of Court Fees as per the Rules.

(MRS.SWAPNA JOSHI,J.) (M.S.SANKLECHA,J.)