IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.3051 OF 2009
AND
INCOME TAX APPEAL NO.3052 OF 2009

Commissioner of Income Tax-1,
Kolhapur 416 003 ... Appellant
v/s
M/s Latif Farms,
Sangli ... Respondent

Mr Suresh Kumar for Appellant.
None for Respondent.

CORAM : M.S. SANKLECHA AND
B.P. COLABAWALLA JJ.
DATE : 26th FEBRUARY, 2016

P.C.:-

1. These two Appeals relate to Assessment Years 1997-98 and 1998-99. Mr Suresh Kumar, learned counsel for the Revenue states that the tax effect in both the Appeals as indicated in para 10 of the Appeal Memos is Rs.4.96 and Rs.2.02 lakhs. He further states that in view of the Central Board of Direct Tax Circular No.21/15 dated 10th December 2015, the tax effect being less than the threshold limit of Rs.20

lakhs provided therein for challenging an order of the Tribunal before this Court, he does not press both the Appeals as it is not hit by clause 5 of the above Circular No.21 of 2015 dated 10th December 2015.

2. Accordingly, both the Appeals are dismissed as not pressed. Refund of Court fees as per Rules.

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