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

INCOME TAX APPEAL NO. 41 OF 2014

Commissioner of Income Tax, Central-III,
Mumbai .. Appellant
v/s.

M/s. Sandesh Land Pvt. Ltd. .. Respondent

Mr. Ashok Kotangale i/b Ms. Padma Divakar for the appellant
Mr. Raj Darak a/w P.C. Tripathi for the respondent

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

DATED : 11th JULY, 2016.

P.C.

1. Heard. This appeal relates to A.Y. 2008-09.

2. Mr. Kotangale, learned Counsel for the Revenue states that the impugned order of the Tribunal also disposed of the respondent assessee's appeal for A.Y. 2009-10. The tax effect in both the appeals filed by the Revenue for the A.Y. 2008-09 and 2009-10 is less than the limits prescribed by the Circular No.21 of 2015 issued by the Central Board of Direct Tax dated 10th December, 2015.

3. Mr. Kotangale, further points out that the appeal of the Revenue

for A.Y. 2009-10 being Income Tax Appeal No. 131 of 2014 was dismissed as not pressed as the tax effect therein was Rs.4.4 lakhs.

4. In the present case also, the tax effect is Rs.6.05 lakhs as mentioned in paragraph 11A of the Appeal Memo. In view of the above, Mr. Kotangale, learned Counsel appearing for the Revenue does not press the present appeal.

5. Accordingly, the Appeal is dismissed, as not pressed.

6. Refund of Court Fees, as per Rules.

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