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

INCOME TAX APPEAL NO.159 OF 2014

The Commissioner of Income Tax-20
Mumbai .. Appellant

v/s.

Vijay Kishanlal Kedia (HUF) .. Respondent

Ms. S.V. Bharucha for the appellant
Mr. P.C. Tripathi a/w Mr. Sashi Tulsiyan for the respondent

CORAM : M.S. SANKLECHA &
S.C. GUPTE, J.J.

DATED : 26th SEPTEMBER, 2016.

P.C.

1. This appeal relates to Assessment Year 2006-07.

2. Ms. Bharucha, learned Counsel appearing for the appellant Revenue tenders an affidavit of Shreekala Pardeshi, Deputy Commissioner of Income Tax, dated 16th September, 2016. In the affidavit, the deponent states that the tax effect involved in the present appeal is only Rs.18.94 lakhs and not Rs.33.75 lakhs as mentioned the memo of appeal. The deponent further states that the amount of Rs.33.75 lakhs was mentioned in the memo of appeal by mistake and

the correct amount is Rs.18.94 lakhs and tenders apology for the same.

3. Ms. Bharucha, 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 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:-*

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."*
>
> ***"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 Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed.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."*

4. In the present case, the tax effect is Rs. 18.94 lakhs as mentioned

in the affidavit dated 16th September, 2016 filed by the appellant Revenue.

5. In view of the above, Ms. Bharucha, learned Counsel appearing for the Revenue does not press the present Appeal.

6. Accordingly, **Appeal is dismissed,** as not pressed.

7. Refund of Court Fees, as per Rules.

(S.C. GUPTE, J.) **(M.S. SANKLECHA, J.)**