

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

INCOME TAX APPEAL NO. 147 OF 2006

The Commissioner of Income Tax-I .. Appellant
v/s.
J.M. Joshi .. Respondent

Mr. P.C. Chhotaray for the appellant
Mr. Atul Jasani for respondent

**CORAM : M.S. SANKLECHA &
B.P. COLABAWALLA, J.J.
DATED : 12th JANUARY, 2016.**

P.C.

1. This appeal relates to Assessment Year 1999-2000. Mr. Chhotaray, learned Counsel for the Revenue states that the tax effect involved in the present appeal as indicated in para 9 of the Appeal Memo is Rs.11.58 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 limits provided therein for challenging an order of the Tribunal before this Court, he does not press the present appeal.
2. Accordingly, the appeal is dismissed as withdrawn. Refund of Court fees as per Rules.

(B.P. COLABAWALLA, J.)

(M.S. SANKLECHA, J.)