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

INCOME TAX APPEAL NO.3636 OF 2009
WITH
INCOME TAX APPEAL NO.3637 OF 2009
WITH
INCOME TAX APPEAL NO.3640 OF 2009
WITH
INCOME TAX APPEAL NO.3642 OF 2009
WITH
INCOME TAX APPEAL NO.3644 OF 2009
WITH
INCOME TAX APPEAL NO.1197 OF 2010

The Commissioner of Income-Tax,-10
Thane .. Appellant
v/s.

M/s. Kromph Rubber Pvt. Ltd. ..Respondent

Mr. Abhay Ahuja for the appellant
Mr. Jitendra Singh for the respondent

CORAM : M.S. SANKLECHA &
B.P. COLABAWALLA, J.J.
DATED : 2nd MARCH, 2016.

P.C.

1. These Appeals relate to Assessment Years 1999-2000, 2000-01, 2003-04, 2001-02, 2002-03 and 2004-05 respectively. All the appeals have been filed by the Revenue from a common impugned order disposing of five appeals for the Assessment Years 1999-2000 to 2003-04 vide its order dated 20.04.2009 and one is disposed of by the impugned order dated 27.04.2009 for the A.Y. 2004-05.

2. Mr. Abhay Ahuja, 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 invited to paragraphs 3, 5 and 10 therein which read as under:-

*"**<u>3:-</u>** 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."

"5. ………… However, in case of a composite order of any High Court or appellate authority, which involves more than one assessment year and common issues in more than one assessment year, appeal shall be filed in respect of all such assessment years even if the 'tax effect' is less than the prescribed monetary limits in any of the year(s), if it is decided to file appeal in respect of the year(s) in which 'tax effect' exceeds the monetary limit prescribed. In case where a composite order / judgment involves more than one assessee, each assessee shall be dealt with separately."

*"**<u>10:-</u>** 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 cases, the tax effect as mentioned in paragraph 9 of the each of the six Appeal Memos is as under :-

Appeal No.	Assessment Year	Amount (Tax effect)
3636 of 2009	1999-2000	5.40 lakhs
3637 of 2009	2000-01	7.67 lakhs
3640 of 2009	2003-04	11.17 lakhs
3642 of 2009	2001-02	8.62 lakhs
3644 of 2009	2002-03	13.94 lakhs
1197 of 2010	2004-05	12.47 lakhs

4. As none of the six appeals have a tax effect of Rs.20,00,000/- or more, Mr. Abhay Ahuja, learned Counsel appearing for the Revenue does not press any of the six Appeals.

5. Accordingly, all six **Appeals are dismissed,** as not pressed.

6. Refund of Court Fees, as per Rules.

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