

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

**INCOME TAX APPEAL NO. 95 OF 2007**

The Commissioner of Income Tax-III .. Appellant

v/s.

Sudarshan Chemicals Industries Ltd. .. Respondent

None for the appellant

Mr. Sameer Dalal i/b Mihir Naniwadekar for the respondent

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

**P.C.**

1. This appeal relates to Assessment Year 1996-97. None appears in support of the appeal. It appears that the Revenue is not interested in pursuing this appeal. Moreover, we notice that in para 11 of the Appeal Memo, the tax effect involved is Rs. 6.74 lakhs. Therefore, in view of the Central Board of Direct Tax Circular No.21/15 dated 10<sup>th</sup> December, 2015, the Revenue it seems is not interested in pursuing this appeal.
2. Accordingly, the appeal is dismissed for non prosecution.

**(B.P. COLABAWALLA, J.)**

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