

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

INCOME TAX APPEAL NO. 176 OF 2015

The Commissioner of Income Tax, TDS
Mumbai

.. Appellant

v/s.

Shelton Infrastructure Pvt. Ltd.

.. Respondent

Mr. Suresh Kumar for the appellant
None for the respondent

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

DATED : 29th NOVEMBER, 2016.

PC.

1. This appeal by the Revenue challenges the order dated 19th May, 2014 passed by the Income Tax Appellate Tribunal relating to Assessment Year 2010-11.

2. The issue arising in this appeal is with regard to the applicability of the TDS provisions under Section 194-I of the Act in respect of the payment made of premium for acquisition of long term lease.

3. Mr. Suresh Kumar, learned Counsel appearing for the Revenue states that in view of the CBDT Circular No.35 of 2016 dated 13th

October, 2016, he has been instructed to withdraw the appeal.

4. In the above view, the appeal is dismissed as withdrawn. Refund of Court fees as per Rules.

(A.K. MENON, J.)

(M.S. SANKLECHA, J.)