IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.2306 OF 2013

Commissioner of Income Tax-12,
Mumbai 400 020 ... Appellant
v/s
Late Smt Dhahiben U. Patel by LR
Shri Saurin V. Patel ... Respondent

Mr Suresh Kumar for Appellant.
Mr Sameer Dalal for Respondent.

CORAM : M.S. SANKLECHA AND B.P. COLABAWALLA JJ.
DATE : 9TH FEBRUARY, 2016

P.C.:-

1. This Appeal relates to Assessment Year 2008-09. Mr Suresh Kumar, learned counsel for the Revenue states that the tax effect in the present Appeal as indicated in para 10 of the Appeal Memo is Rs.11.76 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 of Rs.20/- lakhs 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 Accordingly, the Appeal is dismissed as withdrawn.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.)**