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

INCOME TAX APPEAL NO. 298 OF 2009
WITH
INCOME TAX APPEAL NO. 306 OF 2009
WITH
INCOME TAX APPEAL NO. 162 OF 2009

The Commissioner of Income Tax -8
Mumbai .. Appellant

v/s.
M/s.Eastern International Hotels Ltd.,
Mumbai ..Respondent

Mr. Arvind Pinto, for the appellant
Mr.Atul K.Jasani, for the respondent.

CORAM : M.S. SANKLECHA &
B.P. COLABAWALLA, J.J.
DATED : 01st FEBRUARY, 2016.

P.C.

1. Income Tax Appeal No. 162 of 2009 is not on board. According to the learned Counsel, issues arising herein are common to the other two appeals listed on board today. At their request, Income Tax Appeal No. 162 of 2009 is also taken up for hearing along with the listed appeals being Income Tax Appeal Nos. 298 of 2009 and 306 of 2009.

2. These Appeals relate to Assessment Years 1999-00 to 2002-03.

3. Mr. Arvind Pinto, 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 and 10 therein which read as under:-

> ***"3:-*** *Henceforth, appeals/SLPs shall not be filed in cases where the tax effect does not exceed the monetary limits given hereunder:-*

S. 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."*

> ***"10:-*** *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 Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed.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."*

4. In all these appeals, the tax effect is less than Rs. 20 lakhs as particularised hereunder :

AY	**ITXA NO.**	**TAX EFFECT**	**PARA IN APPEAL MEMO**
1999-00	162/2009	9.55 lakh	10
2000-01	298/2009	8.40 lakh	10
2002-03	306/2009	3.81 lakh	10

5. Mr. Arvind Pinto, learned Counsel for the Revenue further states that the impugned order is a common order dealing with 3 Assessment Years. In none of the 3 Assessment Years, the tax effect is in excess of Rs.20 lakhs. Consequently, these appeals are not hit by clause 5 of the Central Board of Direct Taxes' Circular No.21/2015 dated 10^{th} December, 2015.

6. In view of the above, Mr. Arvind Pinto, learned Counsel appearing for the Revenue seeks liberty to withdraw the appeals.

7. Accordingly, Appeals are dismissed as withdrawn.

8. Refund of Court Fees, as per Rules.

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