IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
NOTICE OF MOTION [L] NO.3576 OF 2015
IN
INCOME TAX APPEAL [L] NO.1174 OF 2014

The Pr. Commissioner of Income Tax 32,
Mumbai .... Applicant

In the matter between

The Principal Commissioner of Income
Tax 32, Mumbai .... Appellant

Vs.

M/s. Bhoomi Developers .... Respondent

Mr. Arvind Pinto for the Applicant/Appellant.
None for the Respondent.

CORAM: M.S. SANKLECHA &
B.P. COLABAWALLA, JJ.

DATED: JANUARY 22, 2016

P.C:

1. Mr. Pinto, learned counsel appearing for the Appellant/Revenue states that the present Notice of Motion seeks condonation of delay of 439 days in taking out the present Notice of Motion to set aside the order dated 4-9-2014, passed by the Prothonotary & Senior Master under Rule 986 of the

Bombay High Court (Original Side) Rules, 1980 rejecting the Appeal.

2. However, Mr. Pinto, learned counsel for the Revenue very fairly points out that the tax effect in the present Appeal is Rs.19,37,155/-, mentioned in paragraph 11 of the Appeal memo and being less than the threshold limit prescribed by the CBDT circular No.21 of 2015, dated 10-12-2015, he would not be pressing the Appeal. In the circumstances, the order passed on the Notice of Motion would become academic. Therefore, he does not press this Notice of Motion.

3. In the above view, the Motion is dismissed as not pressed.

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