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

INCOME TAX APPEAL NO. 498 OF 2009
WITH
NOTICE OF MOTION NO. 3331 OF 2010
IN
INCOME TAX APPEAL NO. 498 OF 2009

The Commissioner of Income Tax .. Appellant

v/s.

M/s. W M I Cranes Ltd. .. Respondent

Mr. Suresh Kumar for the appellant
Mr. Nitesh Naik i/b Dhru and Co. for the respondent

CORAM : S.V. GANGAPURWALA &
G.S. KULKARNI, J.J.

DATED : 14th JUNE, 2017

P.C.

1. This appeal relates to Assessment Year 2001-02.

2. The learned Counsel for the appellant submits that the tax effect involved in the present appeal is less than Rs.20 lakhs and as per the CBDT Circular No.21 of 2015 dated 10th December, 2015, the department has taken a policy decision not to prosecute the appeals wherein the tax effect is less than Rs.20 lakhs.

3. In view of the above, the learned Counsel for the appellant seeks leave to withdraw the appeal.

4. The appeal stands disposed of as withdrawn. No costs.

5. The Court Fees as per Rules, be refunded.

6. In view of disposal of the appeal, nothing survives in the Notice of Motion. Accordingly, the Notice of Motion stands disposed of.

(G.S. KULKARNI, J.) **(S.V. GANGAPURWALA, J.)**