

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO. 548 OF 2015**

Pr. Commissioner of Income Tax, Central-2 ... Appellant
Versus
M/s. Palm Grove Beach Hotels P Ltd. ... Respondent

.....
Mrs. Padma Divakar, for the Appellant.
Mr. Sanjay B. Sawant, for the Respondent.
.....

**CORAM : S. V. GANGAPURWALA AND
 A. M. BADAR, JJ.**

DATE : 25th JULY, 2017

P. C. :

1. This appeal relates to Assessment Year 2009-2010.
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 the light 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 The Appeal stands disposed of as withdrawn.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. Needless to state that the question of law raised is kept open.
6. The Court Fees as per Rules, be refunded.

(A. M. BADAR, J.)

(S. V. GANGAPURWALA, J.)