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

INCOME TAX APPEAL NO.1145 OF 2012

The Commissioner of Income-Tax-3, Mumbai ... **Appellant**
V/s.
M/s.Suraj Diamonds (I) Ltd. "Chandramukhi" ... **Respondent**

.....

Mr.Tejveer Singh, Advocate for the Appellant.
Mr.Atul K.Jasani, Advocate for the Respondent.

....

CORAM : S.V.GANGAPURWALA &
A.M.BADAR JJ.

DATED : 24th July 2017.

P.C.

1 The present Appeal is for the Assessment year1998-99. In this Appeal, the tax effect is less than Rs.20 Lakhs.

2 In light of the above and in view of the CBDT Circular No.21/2015 dated 10/12/2015, the Department has taken policy decision not to prosecute the appeals where the tax effect is less than Rs.20 Lakhs. The learned counsel for the Appellant seeks leave to withdraw the Appeal.

3 The Appeal is disposed of as withdrawn. No costs.

4 Court fees as per rules be refunded.

(A.M.BADAR J.) **(S.V.GANGAPURWALA J.)**