

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

INCOME TAX APPEAL NO.5348 OF 2010

The Commissioner of Income-Tax-8, Mumbai ... **Appellant**
V/s.

Uni Design Jewellery Pvt. Ltd. ... **Respondent**

.....

Mr.Suresh Kumar, Advocate for the Appellant.

Mr.S.P.Mehta i/by M/s.S.P.Mehta, Advocate for the Respondent.

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

DATED : 24th July 2017.

P.C.

1 The present Appeal is for the Assessment year 2003-04.
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3 The Appeal is disposed of as withdrawn.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.)