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

INCOME TAX APPEAL NO. 1279 OF 2014
WITH
INCOME TAX APPEAL NO. 1467 OF 2014
WITH
INCOME TAX APPEAL NO. 1580 OF 2014

Commissioner of Income Tax-(TDS) .. Appellant

v/s.

M/s. BKC Properties Pvt. Ltd. .. Respondent

Mr. Vipul Bajpayee for the appellant
Ms. Samidha Vedpathak i/b Maneksha & Sethna for the respondent

CORAM : M.S. SANKLECHA &
A.K. MENON, J.J.
DATED : 9th JANUARY, 2017.

P.C.

1. These appeals under Section 260A of the Income Tax Act, 1961 arise from the common order dated 24th December, 2013 passed by the Income Tax Appellate Tribunal. The common impugned order relates to Assessment Years 2008-09, 2010-11 and 2011-12.

2. The issue raised in all the three appeals is with regard to whether the tax has to be deducted at source under Section 194(I) of the Act on lump-some lease premium / one time upfront lease charges paid for acquisition of leasehold rights over property.

3. Mr. Bajpayee, learned Counsel appearing for the Appellant Revenue states that in view of Circular No.35 of 2016 dated 30th October, 2016 on the above issue, he has been instructed not to press these appeals.

4. In the above view, the appeals are not pressed

5. Therefore, all the these appeals are dismissed as not pressed. No order as to costs. Refund as per Rules.

(A.K. MENON, J.) **(M.S. SANKLECHA, J.)**