

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

INCOME TAX APPEAL NO. 82 OF 2008

The Commissioner of Income Tax-18 .. Appellant

v/s.

M/s. Atlas Exporters .. Respondent

None for the petitioner

Mr. V.S. Hadade for the respondent

**CORAM : S.V. GANGAPURWALA &
A.M. BADAR, J.J.**

DATED : 19th JULY, 2017

PC.

1. The order of the Tribunal is assailed in the present appeal. The Tribunal has passed a common order for Assessment Years 1998-99 and 1999-2000. The learned Counsel for the respondent assessee submits that the appeal filed by the Revenue for A.Y. 1999-2000 is rejected by this Court on 24th July, 2008 bearing Income Tax Appeal No.165 of 2008.

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 appeal stands disposed of.

(A.M. BADAR, J.)

(S.V. GANGAPURWALA, J.)