IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDITION

INCOME TAX APPEAL NO.3901 OF 2010
WITH
INCOME TAX APPEAL NO.3902 OF 2010

The Commissioner of Income-Tax-III ... **Appellant**
V/s.
Mr. & Mrs.S.M.Batha Educational Trust ... **Respondent**

.....

Mr.Suresh Kumar with Ms.Samiksha Kanani, Advocate for the Appellant.

Mr.Percy Pardiwalla, Senior Counsel with Ms.Aarti Sathe and Ms.Garima Kapoor, Advocate for the Respondent.

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

DATED : 18th July 2017.

P.C.

1 These Appeals pertain to the Assessment years 2004-05 and 2003-04. The tax effect in both these Appeals 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 Appeals.

3 The Appeals are disposed of as withdrawn. No costs.

4 Court fees as per rules be refunded.

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