IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.1327 OF 2013
WITH
INCOME TAX APPEAL NO.1408 OF 2014

THE COMMISSIONER OF INCOME TAX-5)...APPELLANT

V/s.

GARWARE WALL ROPES LTD.)...RESPONDENT

Mr.Tejveer Singh, Advocate for the Appellant in ITXA No.1327 of 2013.

Mr.N.C.Mohanty, Advocate for the Appellant in ITXA No.1408 of 2014.

Mr.Shashank D. i/b. Mr.Rahul Hakani, Advocate for the Respondent.

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

DATE : 26th JULY 2017

P.C. :

1 These appeals relate to the Assessment Year 2008-2009 and 2009-2010. In these appeals, it is submitted that the tax effect is less than Rs.20 lakh.

2 In light of the above, and in view of CBDT Circular No.21 of 2015, dated 10th December 2015, the department has taken policy decision not to prosecute the appeals where the tax effect is less than Rs.20 lakh. The learned counsel for the appellant seeks leave to withdraw the appeals.

3 The appeals are disposed of as withdrawn. No costs. Court fees as per Rules be refunded.

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