mnm

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

INCOME TAX APPEAL NO. 1409 OF 2014
ALONG WITH
INCOME TAX APPEAL NO. 1564 OF 2014
ALONG WITH
INCOME TAX APPEAL NO. 1582 OF 2014

Commissioner of Income-Tax-I ...Appellant
Vs.
Worldwide Media Pvt. Ltd. ...Respondent

Mr. Suresh Kumar for the Appellant

CORAM : M.S. SANKLECHA &
M.S. KARNIK, JJ.
DATED :27TH JANUARY, 2017

P.C. :

1. Income Tax Appeal Nos.1564 of 2014 and 1582 of 2014 are not on Board. Upon mentioning taken up for hearing along with Income Tax Appeal No.1409 of 2014, which is on Board.

2. These three Appeals relate to assessment years 2005-2006, 2006-2007 and 2007-2008. Mr. Suresh Kumar, learned Counsel appearing for Revenue states that the tax effect in all the three Appeals is less than the threshold limit of Rs.20 lakhs as provided in

circular No.21/2015 issued by the Central Board for Direct Taxes dated 10th December, 2015. In particular, our attention is invited to paragraph Nos. 3, 5 and 10 therein, which reads as under:

"3. Henceforth, appeals/ SLPs shall not be filed in cases where the tax effect does not exceed the monetary limits given hereunder:-

S. No.	*Appeals in Income Tax matters*	*Monetary Limit (in Rs.)*
1	*Before Appellate Tribunal*	*10,00,000/-*
2	*Before High Court*	*20,00,000/-*
3	*Before Supreme Court*	*25,00,000/-*

It is clarified that an appeal should not be filed merely because the tax effect in a case exceeds the monetary limits prescribed above. Filing of appeal in such cases is to be decided on merits of the case.

5. … … … … … ...
However, in case of a composite order of any High Court or appellate authority, which involves more than one assessment year and common issues in more than one assessment year, appeal shall be filed in respect of all such assessment years even if the 'tax effect' is less than the prescribed monetary limits in any of the year (s), if it is decided to file appeal in respect of the year (s) in which 'tax effect' exceeds the monetary limit prescribed. In case where a composite order/judgment involves more than one assessee, each assessee shall be dealt with separately".

10. This instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in High Courts/ Tribunals, Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed. Appeals before the Supreme Court will be governed by the instructions on this subject, operative at the time *when such appeal was filed.”*

3. The tax effect in Income Tax Appeal No.1409 of 2014 is R. 1,85,341/- as mentioned in paragraph 11 of the Appeal Memo, the tax effect in Income Tax Appeal No. 1564 of 2014 is Rs.19,54,202/- as mentioned in paragraph 11 of th Appeal Memo and the tax effect in Income Tax Appeal No. 1582 of 2014 is Rs.5,46,645/- as mentioned in paragraph No.11 of the Appeal Memo. As the tax effect in all the Appeals is below Rs. 20 lakhs the Appeals are not covered by the exception in paragraph 5 of the above circular.

4. In the above view Mr. Suresh Kumar on instructions does not press in all the above Appeals.

5. Accordingly all the Appeals are dismissed as not pressed. Refund of Court fees as per Rules.

(M.S. KARNIK, J.) **(M.S. SANKLECHA, J.)**