

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

INCOME TAX APPEAL NO. 1653 OF 2014

The Commissioner of Income Tax-13 .. Appellant
v/s.

Smt. Jignasha D. Shah .. Respondent

None for the appellant
Mr. Kalpesh Turalkar for the respondent

**CORAM : M.S. SANKLECHA &
A.K. MENON, J.J.**

DATED : 7th MARCH, 2017.

PC.

1. None appears for the Revenue in support of the appeal. It appears that the Revenue is not interested in prosecuting the present appeal for the reason that the tax effect involved in the present appeal is Rs.5.54 lakhs as indicated in para 9 of the appeal memo and, therefore, covered by the Central Board of Direct Taxes Circular No.21 of 2015 dated 10th December, 2015.

2. Be that as it may, the appeal is dismissed on account of non-prosecution.

(A.K. MENON, J.)

(M.S. SANKLECHA, J.)