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

INCOME TAX APPEAL NO. 144 OF 2015

The Commissioner of Income Tax-LTU,
Mumbai .. Appellant
v/s.

The Shipping Corporation of India Ltd. .. Respondent

Mr. Suresh Kumar for the appellant
None for the respondent

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

DATED : 7th JULY, 2017

P.C.

1. This appeal pertains to Assessment Year 2006-07.

2. Mr. Suresh Kumar, learned Counsel for the appellant submits that it does not appear that the appeal for earlier assessment year was filed.

3. 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.

4. In view of the above, the learned Counsel for the appellant seeks leave to withdraw the appeal.

5. The appeal stands disposed of as withdrawn. No costs.

6. The Court Fees as per Rules, be refunded.

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