

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

INCOME TAX APPEAL NO. 9 OF 2015

Director of Income Tax (Exemption) .. Appellant

v/s.

Samudra Institute of Maritime Studies
Trust .. Respondent

Mr. Suresh Kumar for the appellant
Mr. R. Murlidhar a/w Mr. Atul K. Jasani for the respondent

**CORAM : S.V. GANGAPURWALA &
G.S. KULKARNI, J.J.**

DATED : 8th JUNE, 2017

P.C.

1. It is submitted that the tax effect is less than Rs.20 lakhs and in view of the CBDT Circular No.21 of 2015 dated 10th December, 2015, the department has taken a policy decision not to prosecute the appeal wherein the tax effect is less than Rs.20 lakhs.
2. In view of the above, the learned Counsel for the appellant seeks leave to withdraw the appeal.
3. The appeal stands disposed of as withdrawn. No costs.

(G.S. KULKARNI, J.)

(S.V. GANGAPURWALA, J.)