

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION  
INCOME TAX APPEAL NO. 978 OF 2009**

|                                  |               |
|----------------------------------|---------------|
| The Commissioner of Income Tax-V | .. Appellant  |
| v/s.                             |               |
| Semco Electricals Pvt. Ltd.      | .. Respondent |

Mr. Suresh Kumar for the appellant  
Mr. Jas Sanghvi i/b PDS Legal for the respondent

**CORAM : S.V. GANGAPURWALA &  
G.S. KULKARNI, J.J.  
DATED : 14<sup>th</sup> JUNE, 2017**

**PC.**

1. This appeal relates to Assessment Year 2002-03.
2. 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 10<sup>th</sup> December, 2015, the department has taken a policy decision not to prosecute the appeals wherein the tax effect is less than Rs.20 lakhs.
3. In view of the above, the learned Counsel for the appellant seeks leave to withdraw the appeal.
4. The appeal stands disposed of as withdrawn. No costs.
5. The Court Fees as per Rules, be refunded.

**(G.S. KULKARNI, J.)**

**(S.V. GANGAPURWALA, J.)**