IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDITION

INCOME TAX APPEAL NO.87 OF 2015

The Commissioner of Income-Tax-TDS,
Mumbai ... **Appellant**
V/s.
M/s.Varsha Enterprises ... **Respondent**

.....

Mr.P.C.Chhotaray, Advocate for the Appellant.

Mr.Jitendra Singh, Advocate for the Respondent.

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CORAM : S.V.GANGAPURWALA &
A.M.BADAR JJ.

DATED : 12th July 2017.

P.C.

1 The learned counsel for the Appellant submits that the Department has issued a Circular No.35 of 2016 dated 13th October 2016 thereby taking a decision that a lump sum payment of lease premium to CIDCO does not amount to rent and as such, has instructed the Appellant to withdraw the Appeal.

2 In view of that, the Appeal stands disposed of as withdrawn.

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