

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.453 OF 2015

WITH

INCOME TAX APPEAL NO.501 OF 2015

The Commissioner of Income-Tax-20 ... **Appellant**
V/s.

M/s.AIR Pac Exports ... **Respondent**

.....

Mr.N.C.Mohanty, Advocate for the Appellant.

Ms.Harsha Matta I/by Vipul Joshi, Advocate for the Respondent.

....

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

DATED : 18th July 2017.

P.C.

1 The present Appeals are for the Assessment year 2002-03 and 2001-02. In both these appeals, the tax effect is less than Rs.20 Lakhs.

2 In light of the above and in view of the CBDT Circular No.21/2015 dated 10/12/2015, the Department has taken policy decision not to prosecute the appeals where the tax effect is less than Rs.20 Lakhs. The learned counsel for the Appellant seeks leave to withdraw the Appeal.

3 The Appeals are disposed of as withdrawn. No costs.

4 Court fees as per rules be refunded.

(A.M.BADAR J.)

(S.V.GANGAPURWALA J.)