IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.395 OF 2015
WITH
INCOME TAX APPEAL NO.403 OF 2015

COMMISSIONER OF INCOME TAX - (TDS))...APPELLANT

V/s.

EIH LTD.)...RESPONDENT

Mr.Vipul Bajpayee, Advocate for the Appellant.

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

DATE : 31st JULY 2017

P.C. :

1 The learned counsel for the appellant submits that the questions raised are covered by Circular No.35 of 2016 dated 13th October 2016 wherein it is laid down that Section 194I of the Act will not be applicable on the lump sum lease premium paid for acquisition of long term lease.

2 In view of that, the learned counsel for the appellant seeks leave to withdraw the appeals. The appeals stand disposed of as withdraw. No costs. Court fees as per rules be refunded.

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