# IN THE HIGH COURT OF JUDICATURE AT BOMBAY

## ORDINARY ORIGINAL CIVIL JURISDITION

## INCOME TAX APPEAL NO.88 OF 2012
## WITH
## INCOME TAX APPEAL NO.89 OF 2012

The Director of Income-Tax
(International Taxation) ... **Appellant**
V/s.
Royle Extrusion Systems Limited ... **Respondent**

.....

Mr.Vipul A. Bijpayee, Advocate for the Appellant.

....

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

**DATED : 24th July 2017.**

**P.C.**

1 The present Appeals are for the Assessment year 1992-93 and 1995-95. 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3 The Appeals are disposed of as withdrawn.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.)**