

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

INCOME TAX APPEAL NO.210 OF 2016

The Principal Commissioner of Income Tax,
Central-2

... **Appellant**

V/s.

Smt.Vidhi Darsh Ruia

... **Respondent**

....

Mr.A.R.Malhotra with Mr.N.A.Kazi, Advocate for the Appellant.

MR.Subhash S.Shetty, Advocate for the Respondent.

....

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

DATED : 24th July 2017.

P.C.

1 The present Appeal is for the Assessment year 2010-11.
In this Appeal, 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3 The Appeal is disposed of as withdrawn. No costs.

4 Court fees as per rules be refunded.

(A.M.BADAR J.)

(S.V.GANGAPURWALA J.)