

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

**INCOME TAX APPEAL NO.459 OF 2015**

The Commissioner of Income-Tax-6      ...      **Appellant**  
V/s.  
M/s.Idea International Pvt. Ltd.      ...      **Respondent**

.....

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

....

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

**DATED : 18<sup>th</sup> July 2017.**

**P.C.**

1            The present Appeal pertains to the Assessment year 2006-07. 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3            The Appeal is disposed of as withdrawn.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.)**