

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

## ORDINARY ORIGINAL CIVIL JURISDICTION

## INCOME TAX APPEAL NO.200 OF 2015

COMMISSIONER OF INCOME-TAX -16 )...APPELLANT

V/s.

**M/S.HIGHLIGHT FILMS PVT. LTD.** )...RESPONDENT

Mr.P.C.Chhotaray, Advocate for the Appellant.

Mr.S.S.Shetty, Advocate for the Respondent.

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

**DATE : 10<sup>th</sup> JULY 2017**

**P.C. :**

1 This appeal relates to the Assessment Year 2008-2009.  
In this appeal, it is submitted that the tax effect is less than Rs.20  
lakh.

2 In light of the above, and in view of CBDT Circular No.21 of 2015, dated 10th December 2015, the department has taken policy decision not to prosecute the appeals where the tax effect is less than Rs.20 lakh. The learned counsel for the appellant seeks leave to withdraw the appeal.

3           The appeal is disposed of as withdrawn. No costs.  
Court fees as per Rules be refunded.

**(A. M. BADAR, J.)**

**(S.V.GANGAPURWALA), J.)**