IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 275 OF 2004

ALONGWITH
INCOME TAX APPEAL NO. 276 OF 2004

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INCOME TAX APPEAL NO. 277 OF 2004

Commissioner of Income
Tax, City-XIII, Mumbai ....Appellant
V/s.
Maharashtra State Co-op.
Marketing Federation Ltd. ....Respondent

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Ms. Swapna Gokhale I/by. Mr. Suresh Kumar, Advocate for the appellant.

Mr. Ruturaj Gurjar I/by. Mr. S.N. Inamdar, Advocate for the respondent.

CORAM :- M.S. SANKLECHA, &

SANDEEP K. SHINDE, JJ.

DATE :- 12TH JULY, 2018.

P.C. :-

1. These three Appeals arise out a common order

dated 23rd June, 2003 of the Income Tax Appellate Tribunal (the Tribunal) relating to Assessment Year 1985-86, 1987-88 and 1988-89 respectively. The Revenue has filed Appeals for the Assessment Year 1985-86, 1987-88 and 1988-89.

2. The tax effect involved in each of the three Apepals is less then the threshold limit of Rs.50 lakhs as provided in Circular No. 3 of 2018 dated 11th July, 2018 issued by the Central Board of Direct Taxes (CBDT). Therefore, not hit by para-5 thereof. Further, the above Circular directs the officers of the Revenue not to press pending appeals, if the tax effect is less then that provided therein.

3. The tax effect in Income Tax Appeal No. 275 of 2004 is Rs.20.23 lakhs as indicated in para-11 of the Appeal Memo.

4. The tax effect in Income Tax Appeal No. 276 of 2004 is Rs.25.91 lakhs as indicated in para-11 of the Appeal Memo.

5. The tax effect in Income Tax Appeal No. 277 of 2004 is Rs.19.25 lakhs as indicated in para-11 of the Appeal Memo.

6. In view of the CBDT Circular No. 3 of 2018 dated 11th July, 2018, Ms. Gokhale, on instructions, does not press the three Appeals. Accordingly, the three Appeals are dismissed as not pressed as the tax effect in each of the Appeals is less then Rs.50 lakhs.

(SANDEEP K. SHINDE, J) **(M.S. SANKLECHA, J)**