

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

INCOME TAX APPEAL NO.845 OF 2016

The Principal Commissioner of Income Tax-28... Appellant
V/s.

Mr.Surendra Ludhani

... Respondent

Mr.N.C.Mohanty for the Appellant.

**CORAM : AKIL KURESHI AND
M.S.SANKLECHA, JJ.
DATE : DECEMBER 17, 2018.**

P.C.:-

1. This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act) challenges the order passed by the Income Tax Appellate Tribunal (the Tribunal).

2. Mr.Mohanty, learned Counsel appearing for the Revenue states that he has been instructed not to press this appeal. This for the reason that the tax effect in this appeal is less than Rs.50 lakhs as provided in CBDT Circular No.3 of 2018 dated 11th July, 2018. Mr. Mohanty tenders an affidavit of the Principal Commissioner of Income Tax dated 17th December, 2018 pointing

out that the tax effect is below Rs.50 lakhs and by mistake the appeal memo indicated tax effect in excess of Rs.50 lakhs.

3. Accordingly, the Appeal is dismissed as not pressed.

4. Refund of Court Fees, as per Rules.

(M.S.SANKLECHA,J.)

(AKIL KURESHI,J.)

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