]THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 1830 OF 2017

The Pr. Commissioner of Income Tax-3 .. Appellant

v/s.

M/s. Ujjwal Construction ..Respondent

Mr. Sham V. Walve for the appellant
None for the respondent

CORAM : M.S. SANKLECHA &
SANDEEP K. SHINDE, J.J.

DATED : 9th AUGUST, 2018.

P.C.

1. This Appeal relates to Assessment Year 2005-06.

2. Mr. Walve, learned Counsel appearing for the Revenue invited our attention to Circular No.3 of 2018 dated 11th July, 2018 issued by the Central Board for Direct Tax (CBDT). The above Circular directs the Officers of the Revenue not to file appeals to the High Court where the tax effect does not exceed Rs.50 lakhs. It also directs its Officers to withdraw / not press its pending appeals where the tax effect is less than Rs.50 lakhs. This, of course, if it does not fall in the excluded class of appeals listed therein.

3. Our attention is invited to para 11 of the Appeal Memo, which indicates that in this Appeal, the tax effect is Rs. 7.81 lakhs.

4. In view of the Circular No.3 of 2018 dated 11th July, 2018 issued by the CBDT, Mr. Walve, learned Counsel appearing for the Revenue, on instructions from Mr. Deepak Soni, Income Tax Officer for the office of the Principal Commissioner of Income Tax, does not press the present Appeal.

5. Accordingly, **Appeal dismissed,** as withdrawn.

6. Refund of Court Fees, if any, as per Rules.

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