

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

INCOME TAX APPEAL NO. 1193 OF 2018

Pr. Commissioner of Income Tax-14	.. Appellant
v/s.	
Apex Realty Pvt. Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 1194 OF 2018**

Pr. Commissioner of Income Tax-2	.. Appellant
v/s.	
Indusind Bank Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 1513 OF 2018**

Pr. Commissioner of Income Tax-2	.. Appellant
v/s.	
Infina Finance Pvt. Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 1527 OF 2018
WITH
INCOME TAX APPEAL NO. 1530 OF 2018
WITH
INCOME TAX APPEAL NO. 1541 OF 2018
WITH
INCOME TAX APPEAL NO. 1546 OF 2018
WITH
INCOME TAX APPEAL NO. 1550 OF 2018
WITH
INCOME TAX APPEAL NO. 1553 OF 2018**

Pr. Commissioner of Income Tax-14	.. Appellant
v/s.	
Mukesh Choksi	.. Respondent

**WITH
INCOME TAX APPEAL NO. 1666 OF 2018**

Pr. Commissioner of Income Tax-2	.. Appellant
v/s.	
Fancy Fittings Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 1926 OF 2018
WITH
INCOME TAX APPEAL NO. 1991 OF 2018**

Pr. Commissioner of Income Tax-2	.. Appellant
v/s.	
Perfect Engineering Associates Pvt. Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 1950 OF 2018**

Pr. Commissioner of Income Tax-14	.. Appellant
v/s.	
Infrastructure Leasing and Financial Services Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 2042 OF 2018**

Pr. Commissioner of Income Tax-14	.. Appellant
v/s.	
True North Corporate Pvt. Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 2056 OF 2018**

Pr. Commissioner of Income Tax-14	.. Appellant
v/s.	
Blue Berry Trading Co. Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 2252 OF 2018**

Pr. Commissioner of Income Tax-2	.. Appellant
v/s.	
Pudumjee Industries Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 2469 OF 2018**

Pr. Commissioner of Income Tax-2	.. Appellant
v/s.	
Infina Finance Pvt. Ltd.	.. Respondent

Mr. Suresh Kumar a/w Ms. Mohinee Chougule for the appellant
Mr. Atul Jasai for respondent in ITXA 1193/18
Mr. Sanjeev Shah for respondent in ITXA 1194/18
Mr. Jitendra Singh for respondent in ITXA 1971/18
Mr. Bharat Damodar I/b Kanga & Co. for respondent in ITXA 2056/16
Mr. Sameer Dalal for respondent in ITXA 1950/18

**CORAM : AKIL KURESHI &
M.S. SANKLECHA, J.J.**

DATED : 11th DECEMBER, 2018.

P.C.

1. These appeals challenge the orders passed by the Income Tax Appellate Tribunal.

2. Mr. Suresh Kumar, learned Counsel appearing in support of the appeals invites our attention to the Circular No.3/2018 dated 11th July, 2018 issued by the Central Board of Direct Taxes which *inter alia* directs the Revenue not to press the pending appeals where the tax

effect is less than Rs.50 lakhs.

3. In view of the above Circular, Mr. Suresh Kumar has been instructed not to press the appeals as the tax effect involved in the present appeals is less than the threshold limits of Rs.50 lakhs.

4. Accordingly, all appeals are dismissed as not pressed.

5. Refund of Court Fees as per Rules.

(M.S. SANKLECHA, J.)

(AKIL KURESHI, J.)