

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

INCOME TAX APPEAL NO. 241 OF 2008

The Commissioner of Income Tax-3 .. Appellant

v/s.

M/s. Dynamic Courses and Career Centre ..Respondent

Mr. Suresh Kumar for the appellant
Mr. Subhash Shetty for the respondent

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

DATED : 1st AUGUST, 2018.

P.C.

1. This Appeal relates to Assessment Year 2001-02.
2. Mr. Suresh Kumar, 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. In the above view, Mr. Suresh Kumar, learned Counsel appearing in support of the appeal, on instructions from Mr. Selvagandhi S. ITO,

Mumbai, seeks to withdraw this appeal.

4. The appeal is dismissed as withdrawn.
5. Refund of Court Fees, if any, as per Rules.

(SANDEEP K. SHINDE J.)

(M.S. SANKLECHA, J.)