IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 1291 OF 2015

The Commissioner of Income-Tax
(TDS) Pune ....Appellant
V/s.
M/s. Nemichand Bhandari Associates ....Respondent

INCOME TAX APPEAL NO. 1292 OF 2015

The Commissioner of Income-Tax
(TDS) Pune ....Appellant
V/s.
Nirman Construction ....Respondent

INCOME TAX APPEAL NO. 1296 OF 2015

The Commissioner of Income-Tax
(TDS) Pune ....Appellant
V/s.
M/s. Space Properties ....Respondent

INCOME TAX APPEAL NO. 200 OF 2016

The Commissioner of Income-Tax
(TDS) Pune ....Appellant

V/s.
Gaikwad Vanjari Associates ....Respondent

INCOME TAX APPEAL NO. 207 OF 2016

The Commissioner of Income-Tax
(TDS) Pune ....Appellant
V/s.
M/s. Metro Developers ....Respondent

INCOME TAX APPEAL NO. 211 OF 2016

The Commissioner of Income-Tax
(TDS) Pune ....Appellant
V/s.
M/s. Lotus Developers ....Respondent

INCOME TAX APPEAL NO. 290 OF 2016

The Commissioner of Income-Tax
(TDS) Pune ....Appellant
V/s.
Camp Education Society ....Respondent

INCOME TAX APPEAL NO. 560 OF 2016

The Commissioner of Income-Tax
(TDS) Pune ....Appellant
V/s.
Sadhu Vaswani Mission ....Respondent

INCOME TAX APPEAL NO. 561 OF 2016

The Commissioner of Income-Tax
(TDS) Pune ....Appellant
V/s.
Vijay Naraindas Kodnani ....Respondent

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Mr. Tejveer Singh, Advocate for the appellant in all the Appeals.

None for the respondents in all the Appeals.

Mr. Rohan Deshpande i/by. Mr. Mihir Naniwadekar, Advocate for the respondent in ITXA-200-2016 only.

CORAM :- M.S. SANKLECHA, &

SANDEEP K. SHINDE, JJ.

DATE :- 11TH APRIL, 2018.

P.C. :-

1. All these Appeals are from independent orders of the Income Tax Appellate Tribunal (the Tribunal). However, all of them raise the following identical question for our consideration :-

" *Whether on the facts and in the*

> *circumstances of the case and in law, the Tribunal was correct in holding that the lumpsum amount paid as premium by the lesseee to the lessor (Pimpri Chinchwad, New Town Development Authority) was not in the nature of rent as defined in the Explanation (I) to Section 194I of the Income-Tax Act, 1961 for the purpose of deduction of tax at source ?"*

2. Mr. Tejveer Singh, the Learned Counsel appearing in support of the Appeal, on instructions, seeks to withdraw these Appeals in view of the Circular dated 13th October, 2016 issued by the Central Board of Direct Taxes clarifying the lumpsum lease premium paid for acquiring long term lease is not subject to TDS under Section 194I of the Income-Tax Act, 1961.

3. In the above view, the Appeals are disposed of as withdrawn.

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