Sharayu Khot.

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

INCOME TAX APPEAL NO. 562 OF 2015

WITH

INCOME TAX APPEAL NO. 564 OF 2015

WITH

INCOME TAX APPEAL NO. 565 OF 2015

WITH

INCOME TAX APPEAL NO. 569 OF 2015

WITH

INCOME TAX APPEAL NO. 577 OF 2015

WITH

INCOME TAX APPEAL NO. 578 OF 2015

WITH

INCOME TAX APPEAL NO. 579 OF 2015

WITH

INCOME TAX APPEAL NO. 581 OF 2015

WITH

INCOME TAX APPEAL NO. 9 OF 2016

WITH

INCOME TAX APPEAL NO. 14 OF 2016

The Commissioner of Income-Tax ...Appellant

Versus

M/s. Sparsh Infratech ...Respondent

Mr. Tejveer Singh, for the Appellant.

CORAM : M.S. SANKLECHA & RIYAZ I. CHAGLA, JJ.

DATE : 9 January 2018

ORDER :

1. These ten Appeals relate to Assessment Year 2009-10 in respect of TDS issues.

2. Mr. Tejveer Singh, learned Counsel appearing for the Revenue invited our attention to Circular No. 21 of 2015 issued by the Central Board for Direct Tax dated 10 December 2015. In particular, our attention is invited to paragraph Nos. 3, 5 and 10 therein, which read as under:-

"***3*** *: Henceforth, appeals/SLPs shall not be filed in cases where the tax effect does not exceed the monetary* *limits given hereunder:-*

S. No.	*Appeals in Income Tax matters*	*Monetary Limit (in Rs.)*
1	*Before Appellate Tribunal*	*10,00,000/-*
2	*Before High Court*	*20,00,000/-*
3	*Before Supreme Court*	*25,00,000/-*

It is clarified that an appeal should not be filed merely because the tax effect in a case exceeds the monetary limits prescribed above. Filing of appeal in such cases is to be decided on merits of the case.

5 : …. …. …. …. …. ….

However, in case of a composite order of any High Court or appellate authority, which involves more than one assessment year and common issues in more than one assessment year, appeal shall be filed in respect of all such assessment years even if the 'tax effect' is less than *the prescribed monetary limits in any of the year (s), if it is decided to file appeal in respect of the year(s) in which 'tax effect' exceeds the monetary limit prescribed. In case where a composite order/judgment involves more than one assessee, each assessee shall be dealt with separately.*

10 : *This instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in High Courts/ Tribunals. Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed. Appeals before the Supreme Court will be governed by the instructions on this subject, operative at the time when such appeal was filed."*

3. In all these Appeals arise from the common order dated 28 August 2014. Mr. Tejveer Singh, learned Counsel for the Revenue, states that the tax effect involved in each of these Appeals are less than Rs. 20.00 lakhs. Therefore, these Appeals

are also not hit by paragraph 5 of the Circular No. 21 of 2015 issued by the Central Board Direct Taxes dated 10 December 2015.

4. In view of the above, Mr. Tejveer Singh, learned Counsel for the Revenue, on instructions seeks to withdraw all the above ten Appeals.

5. Accordingly, all ten Appeals are dismissed, as withdrawn.

6. Refund of Court Fees, as per Rules.

[RIYAZ I. CHAGLA J.] **[M.S. SANKLECHA, J.]**