Sharayu Khot.

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

INCOME TAX APPEAL NO. 617 OF 2015

The Pr. Commissioner of Income-Tax-21 ...Appellant

Versus

M/s. Reform Creation ...Respondent

Mr. A.R. Malhotra, a/w Ms. Padma Divakar, for the Appellant.

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

DATE : 9 January 2018

ORDER :

1. This Appeal relates to Assessment Year 2008-09.

2. Mr. Malhotra, 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 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."

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 Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed.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. The tax effect involved in this Appeal is Rs. 19.95 Lakhs. Therefore, the present Appeal is being withdrawn by Mr. Malhotra, learned Counsel for the Revenue, in view of Circular No. 21 of 2015 issued by the Central Board Direct Taxes dated 10 December 2015 on instructions.

4. Accordingly, the present Appeal is dismissed, as withdrawn.

5. Refund of Court Fees, as per Rules.

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