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

INCOME TAX APPEAL (L) NO. 1634 OF 2018
ALONG WITH
INCOME TAX APPEAL (L) NOS. 1635/18, 1636/18, 1637/18, 1638/18, 1639/18, 1640/18, 1641/18, 1642/18, 1643/18, 1644/18, 1645/18, 1646/18, 1647/18, 1648/18, 1649/18, 1650/18, 1651/18, 1652/18, 1653/18, 1654/18, 1655/18, 1656/18, 1657/18, 1659/18, 1660/18, 1662/18, 1663/18, 1666/18 AND 1667/18

Commissioner of Income Tax .. Appellant
v/s.
United Home Entertainment Pvt. Ltd. .. Respondent

Mr. Tejveer Singh for the appellant in ITXA 1639/18, 1646/18, 1649/18, 1653/18 and 1660/18
Mr. Tejinder Singh for the appellant in rest of all the appeals
None for the respondent

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

DATED : 18th DECEMBER, 2018.

P.C.

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

2. 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, learned Counsel for the appellant appearing in respective appeals, have 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.)**