

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

INCOME TAX APPEAL NO. 301 OF 2016

The Pr. Commissioner of Income Tax-3
Pune

.. Appellant

v/s.

M/s. Chandrai Constructions

..Respondent

Mr. Tejveer Singh for the appellant

Mr. Raturaj Gurjar I/b Mihir Naniwadekar 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 2005-06.
2. Mr. Tejveer Singh, 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. Our attention is invited to para 10 of the Appeal Memo, which indicates that in this Appeal, the tax effect is Rs. 27.57 lakhs.

4. In view of the Circular No.3 of 2018 dated 11th July, 2018 issued by the CBDT, Mr. Tejveer Singh, learned Counsel appearing for the Revenue, on instructions, does not press the present Appeal.
5. Accordingly, **Appeal dismissed**, as withdrawn.
6. Refund of Court Fees, if any, as per Rules.

(SANDEEP K. SHINDE J.)

(M.S. SANKLECHA, J.)