

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

INCOME TAX APPEAL NO.363 OF 2009

The Commissioner of Income-tax-6 ... Appellant
V/s.
M/s Hermitage Investment & Trading Co. Pvt. Ltd. ... Respondent

**WITH
INCOME TAX APPEAL NO.407 OF 2009**

The Commissioner of Income-Tax-6 ... Appellant
V/s.
M/s Hindustan Chemical Works Ltd. ... Respondent

**WITH
INCOME TAX APPEAL NO.411 OF 2009**

The Commissioner of Income Tax-6 ... Appellant
V/s.
M/s Modern Terry Towels Limited ... Respondent

**WITH
INCOME TAX APPEAL NO.116 OF 2010**

Commissioner of Income Tax-7 ... Appellant
V/s.
M/s Precitex Rubber Components Pvt. Ltd. ... Respondent

**WITH
INCOME TAX APPEAL NO.822 OF 2010**

The Commissioner of Income Tax-6 ... Appellant
V/s.
M/s Metropolitan Eximchem Ltd. ... Respondent

**WITH
INCOME TAX APPEAL NO.1163 OF 2016**

Pr.Commissioner of Income Tax-7	... Appellant
V/s.	
Means Infrastructure (India) P. Ltd.	... Respondent

**WITH
INCOME TAX APPEAL NO.1222 OF 2016**

Pr.Commissioner of Income Tax-7	... Appellant
V/s.	
M/s Novartis Healthcare Pvt. Ltd.	... Respondent

**WITH
INCOME TAX APPEAL NO.1275 OF 2016
WITH
INCOME TAX APPEAL NO.1365 OF 2016
WITH
INCOME TAX APPEAL NO.1714 OF 2016
WITH
INCOME TAX APPEAL NO.1770 OF 2016**

Pr.Commissioner of Income-Tax-7	... Appellant
V/s.	
Bhuvan Leasing & Infrastructure LLP	... Respondent

**WITH
INCOME TAX APPEAL NO.1722 OF 2016**

Pr.Commissioner of Income-Tax-7	... Appellant
V/s.	
M/s Gravis Foods Pvt. Ltd.	... Respondent

**WITH
INCOME TAX APPEAL NO.140 OF 2017**

Pr.Commissioner of Income-Tax-7	... Appellant
V/s.	

Gala Precision Technology Pvt. Ltd. ... Respondent

**WITH
INCOME TAX APPEAL NO.303 OF 2017**

Pr.Commissioner of Income-Tax-7 ... Appellant
V/s.

Goldman Sachs Asset Management (I) Pvt. Ltd. ... Respondent

**WITH
INCOME TAX APPEAL NO.313 OF 2017**

Pr.Commissioner of Income-Tax-7 ... Appellant
V/s.

M/s Greaves Cotton Ltd. ... Respondent

**WITH
INCOME TAX APPEAL NO.581 OF 2017**

Pr.Commissioner of Income-Tax-7 ... Appellant
V/s.

Lucid Colloids Ltd ... Respondent

**WITH
INCOME TAX APPEAL NO.734 OF 2017**

Pr.Commissioner of Income-Tax-7 ... Appellant
V/s.

M/s Nationwide Pharmassist Distribution P. Ltd. ... Respondent

**WITH
INCOME TAX APPEAL NO.202 OF 2018**

Pr.Commissioner of Income-Tax-7 ... Appellant
V/s.

Mahindra Lifespace Developers Ltd. ... Respondent

Mr.Suresh Kumar for the Appellants.

Ms.Mili V. Thakkar i/by S.V.Thakkar for the Respondent in ITXA

No.407 of 2009.

Ms.Vasanti Patel for the Respondent in ITXA No.411 of 2009.

Mr.Rahul Hakani i/by Mr.Ajay R. Singh for the Respondent in ITXA No.116 of 2010.

Mr.Ashok Patil for the Respondent in ITXA No.822 of 2010.

Mr.Jas Sanghavi i/by M/s PDS Legal for the Respondent in ITXA No.1722 of 2016.

Mr.S.J.Mehta with Ms.A.Vissanji for the Respondent in ITXA No.313 of 2017.

Mr.Atul Jasani for the Respondent in ITXA No.581 of 2017.

Mr.Sanjiv M. Shah for the Respondent in ITXA No.202 of 2018.

**CORAM : AKIL KURESHI AND
M.S.SANKLECHA, JJ.
DATE : DECEMBER 13, 2018.**

P.C.:-

1. These Appeals under Section 260-A of the Income Tax Act, 1961 (the Act) challenge the orders passed by the Income Tax Appellate Tribunal (the Tribunal).

2. Mr.Suresh Kumar, learned Counsel appearing for the Revenue states that he has been instructed not to press these appeals. This for the reason that the tax effect in each of these appeals is less than Rs.50 lakhs as provided in CBDT Circular No.3 of 2018 dated 11th July, 2018.

3. Accordingly, all these Appeals are dismissed as not pressed.

4. Refund of Court Fees, as per Rules.

(M.S.SANKLECHA,J.)

(AKIL KURESHI,J.)

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