

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

**INCOME TAX APPEAL NO. 1542 OF 2018**

|                                       |               |
|---------------------------------------|---------------|
| Pr.Commissioner of Income Tax         | .. Appellant  |
| v/s.                                  |               |
| Vishwakarta Build Solutions Pvt. Ltd. | .. Respondent |

Mr. Suresh Kumar for the appellant  
None for the respondent

**CORAM : AKIL KURESHI &  
M.S. SANKLECHA, J.J.  
DATED : 18<sup>th</sup> DECEMBER, 2018.**

**P.C.**

1. This appeal challenges the order passed by the Income Tax Appellate Tribunal.
2. Learned Counsel appearing in support of the appeal invites our attention to the Circular No.3/2018 dated 11<sup>th</sup> 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 Revenue has been instructed not to press the appeal as the tax effect involved in the present appeal is less than the threshold limits of Rs.50 lakhs.
4. Accordingly, the appeal is dismissed as not pressed.
5. Refund of Court Fees as per Rules.

**(M.S. SANKLECHA, J.)**

**(AKIL KURESHI, J.)**