

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

INCOME TAX APPEAL NO. 1102 OF 2012

The Commissioner of Income Tax	.. Appellant
v/s.	
M/s. Bombay Gas Co. Ltd.	..Respondent

Mr. Suresh Kumar for the appellant
Mr. Sanjeev Shah for the respondent

**CORAM : AKIL KURESHI &
M.S. SANKLECHA, J.J.
DATED : 24th NOVEMBER, 2018.**

P.C.

1. This appeal challenges the order dated 30th March, 2012 passed by the Income Tax Appellate Tribunal.
2. Mr. Suresh Kumar, learned Counsel appearing in support of the appeal invites our attention to the Circular No.3/2008 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, Mr. Suresh Kumar 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.)