THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 230 OF 2009

The Commissioner of Income Tax-1 .. Appellant
Nashik

v/s.
Kokani Dairy Farm (AOP) ..Respondent
Nashik

Mr. Sham Walve for the appellant
None for the respondent

CORAM : M.S. SANKLECHA &
SANDEEP K. SHINDE, J.J.

DATED : 14th AUGUST, 2018.

P.C.

1. This Appeal relates to Assessment Year 1997-98.

2. Mr. Walve, 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. 25.21 lakhs.

4. In view of the Circular No.3 of 2018 dated 11th July, 2018 issued by the CBDT, Mr. Walve, learned Counsel appearing for the Revenue, on instructions from Mr. Rajesh Kundan, Pr. Commissioner of Income Tax-1, Nashik 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 Accordingly, **Appeal dismissed,** as withdrawn.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.)**