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

INCOME TAX APPEAL NO. 322 OF 2016
WITH
INCOME TAX APPEAL NO. 324 OF 2016
WITH
INCOME TAX APPEAL NO. 514 OF 2016

The Commissioner of Income Tax(TDS)-1 .. Appellant

v/s.

M/s. Avenue Supermarts Pvt. Ltd. ..Respondent

Mr. A.R. Malhotra a/w Mr. N.A. Kazi for the appellant
Mr. Pankaj Toprani I/b PRH Juris Consults for the respondent

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

DATED : 14th AUGUST, 2018.

P.C.

1. Not on board. Mentioned Income Tax Appeal No. 514 of 2014.

2. The Income Tax Appeal No. 514 of 2014 to be taken up along with other two appeals which are on board today, arising from the common impugned order dated 9th April, 2015 of the Income Tax Appellate Tribunal.

3. All the three appeals by the Revenue challenging the common

impugned order dated 9th April, 2015 passed by the Income Tax Appellate Tribunal relating to Assessment Years 2008-09, 2009-10 and 2010-11. The issue arising in all these appeals is with regard to the applicability of the TDS provision under Section 194-I of the Act in respect of the payment made of premium for acquisition of long term lease.

4. Mr. Malhotra, learned Counsel appearing for the Revenue states that in view of the CBDT Circular No.35 of 2016 dated 13th October, 2016, he has been instructed to withdraw all the three appeals.

5. In the above view, all the three appeals are dismissed as withdrawn. Refund of Court fees as per Rules.

(SANDEEP K. SHINDE J.) **(M.S. SANKLECHA, J.)**