Sharayu Khot.

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

INCOME TAX APPEAL NO. 219 OF 2016

Principal Commissioner of Income Tax ...Appellant

Versus

Machinery & Spares ...Respondent

Mr. Arvind Pinto, for the Appellant.

Mr. B.G. Yewale, for the Respondent.

CORAM : M.S. SANKLECHA & RIYAZ I. CHAGLA, JJ.

DATE : 15 January 2018

ORDER :

1. This Appeal relates to Assessment Year 2009-10.

2. Mr. Pinto, learned Counsel appearing for the

Revenue invited our attention to Circular No. 21 of 2015 issued by the Central Board for Direct Tax dated 10 December 2015. In particular, our attention is invited to paragraph Nos. 3 and 10 therein, which read as under:-

> ***"3:*** *Henceforth, appeals/SLPs shall not be filed in cases where the tax effect does not exceed the monetary limits given hereunder:-*

S. No.	*Appeals in Income Tax matters*	*Monetary Limit (in Rs.)*
1	*Before Appellate Tribunal*	*10,00,000/-*
2	*Before High Court*	*20,00,000/-*
3	*Before Supreme Court*	*25,00,000/-*

> *It is clarified that an appeal should not be filed merely because the tax effect in a case exceeds the monetary limits prescribed above. Filing of appeal in such cases is to be decided on merits of the case.*

> ***10:*** *This instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in High Courts/ Tribunals. Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed. Appeals before the Supreme Court will be governed by the instructions on this subject, operative at the time when such appeal was filed."*

3. In the present case, Mr. Pinto points out the tax effect is Rs. 9.94 Lakhs as mentioned in paragraph 12 of the Appeal Memo. Therefore, he is instructed in terms of CBDT Circular No. 21 of 2015 dated 10 December 2015 to withdraw this Appeal.

4. Accordingly, Appeal is dismissed, as withdrawn.

5. Refund of Court Fees, as per Rules.

[RIYAZ I. CHAGLA J.] **[M.S. SANKLECHA, J.]**