

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

INCOME TAX APPEAL NO.143 OF 2016

Pr. Commissioner of Income Tax-21 .. Appellant
Versus
Smt. Bharti A. Jhaveri .. Respondent

Mr. Ashok Kotangale with Ms. Padma Divakar for appellant.

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

DATE : 13th June 2018.

P.C.

This appeal relates to Assessment Year 2006-07.

2] Mr. Kotangale, learned Counsel appearing for the Revenue invited our attention to Circular No.21 of 2015 issued by the Central Board of Direct Tax dated 10th December 2015. In particular, our attention is invited to paragraph 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:-

Sr.No.	Appeals in Income tax matters	Monetary Limit (in Rupees)
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 Pending appeals below the specified tax limits in para 3 above may be withdrawn/ not pressed.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, the tax effect is Rs.10.88 lakhs as mentioned in para 11 of the Appeal memo.

4] In view of the above, Mr. Kotangale learned Counsel appearing for the revenue on instructions does not press the present appeal.

5] Accordingly, appeal dismissed, as not pressed.

6] Refund of court fees, as per Rules.

(SANDEEP K. SHINDE, J)

(M.S.SANKLECHA, J.)

