

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

NOTICE OF MOTION NO. 291 OF 2018
IN
INCOME TAX APPEAL (L) NO. 2934 OF 2017
WITH
INCOME TAX APPEAL (L) NO. 2934 OF 2017

Pr. Commissioner of Income Tax-9	.. Applicant
In the matter between	
Pr. Commissioner of Income Tax-9	.. Appellant
V/s.	
M/s. Bharti Retail Ltd.	.. Respondent

Mr. Tejveer Singh for the appellant
Mr. Vipul Joshi for the respondent

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

DATED : 26th JULY, 2018.

P.C.

1. This Notice of Motion has been taken out in Income Tax Appeal (L) No.2934 of 2017. The appeal is not on board. At the request of the parties, the appeal is taken up for consideration along with this Notice of Motion. This for the reason that Mr. Tejveer Singh under instructions of the Deputy Commissioner of Income Tax-9(3)(2) seeks to withdraw the appeal as well as Notice of Motion filed in the appeal.
2. This Appeal relates to Assessment Year 2010-11.

2. Mr. Tejveer Singh, 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 47.39 lakhs.
4. In view of the Circular No.3 of 2018 dated 11th July, 2018 issued by the CBDT, Mr. Tejveer Singh, learned Counsel appearing for the Revenue, on instructions, does not press the present Appeal.
5. Accordingly, Appeal and the motion are dismissed, as not pressed.
6. Refund of Court Fees, if any, as per Rules.

(SANDEEP K. SHINDE J.)

(M.S. SANKLECHA, J.)