

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

**INCOME TAX APPEAL NO.498 OF 2016
WITH
INCOME TAX APPEAL NO. 1354 OF 2015**

Pr. Commissioner of Income Tax-1	.. Appellant
v/s.	
Sumitomo Chemicals Pvt. Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 504 OF 2016**

Pr. Commissioner of Income Tax-2	.. Appellant
v/s.	
Thomson Reuters India P. Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 505 OF 2016
WITH
INCOME TAX APPEAL NO. 536 OF 2016
WITH
INCOME TAX APPEAL NO. 556 OF 2016**

Pr. Commissioner of Income Tax-14	.. Appellant
v/s.	
M/s. Hindustan Composites Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 507 OF 2016**

Pr. Commissioner of Income Tax-14	.. Appellant
v/s.	
M/s. Reliance Big Broadcasting Pvt. Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 1202 OF 2017**

Pr. Commissioner of Income Tax-14	.. Appellant
v/s.	
M/s. Reliance Big Entertainment Pvt. Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 1942 OF 2018**

Pr. Commissioner of Income Tax-14	.. Appellant
v/s.	
M/s. Reliance Broadcast Network Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 527 OF 2016**

Pr. Commissioner of Income Tax-17	.. Appellant
v/s.	
M/s. Globe Marketing Services	.. Respondent

**WITH
INCOME TAX APPEAL NO. 537 OF 2016**

**WITH
INCOME TAX APPEAL NO. 539 OF 2016**

Pr. Commissioner of Income Tax-2	.. Appellant
v/s.	
Dhanrajgir Business Pvt. Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 547 OF 2016**

Pr. Commissioner of Income Tax-14	.. Appellant
v/s.	
M/s. Hindustan Diamond Co. Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 571 OF 2016**

Pr. Commissioner of Income Tax-14	.. Appellant
v/s.	
Anil Nandkishore Goyal	.. Respondent

**WITH
INCOME TAX APPEAL NO. 656 OF 2016**

Pr. Commissioner of Income Tax-1	.. Appellant
v/s.	
M/s. Top Class Capital Market Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 726 OF 2016**

Pr. Commissioner of Income Tax-14	.. Appellant
v/s.	
Apex Realty Pvt. Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 1163 OF 2017
WITH
INCOME TAX APPEAL NO. 1500 OF 2017
WITH
INCOME TAX APPEAL NO. 1503 OF 2017
WITH
INCOME TAX APPEAL NO. 1507 OF 2017**

Pr. Commissioner of Income Tax-14	.. Appellant
v/s.	
M/s. Dow Agrosciences India Pvt. Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 1186 OF 2017**

Pr. Commissioner of Income Tax-14	.. Appellant
v/s.	
M/s. Kaycee Shares Broking Pvt. Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 1322 OF 2017
WITH
INCOME TAX APPEAL NO. 1518 OF 2018**

Pr. Commissioner of Income Tax-2	.. Appellant
v/s.	
Abbot India Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 1369 OF 2017**

Pr. Commissioner of Income Tax-2	.. Appellant
v/s.	
City Cat Overseas Chemicals Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 1483 OF 2017**

Pr. Commissioner of Income Tax-2	.. Appellant
v/s.	
Trans Impex Pvt. Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 1597 OF 2017**

Pr. Commissioner of Income Tax-2	.. Appellant
v/s.	
Mahindra & Mahindra Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 1785 OF 2017
WITH
INCOME TAX APPEAL NO. 1787 OF 2017
WITH
INCOME TAX APPEAL NO. 1803 OF 2017
WITH
INCOME TAX APPEAL NO. 1819 OF 2017**

**WITH
INCOME TAX APPEAL NO. 1825 OF 2017
WITH
INCOME TAX APPEAL NO. 114 OF 2018
WITH
INCOME TAX APPEAL NO. 226 OF 2018
WITH
INCOME TAX APPEAL NO. 1613 OF 2018**

Pr. Commissioner of Income Tax-2	.. Appellant
v/s.	
Mathakia Investment P. Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 353 OF 2018**

Pr. Commissioner of Income Tax-2	.. Appellant
v/s.	
Seaprincess Hotels & Properties Pvt. Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 359 OF 2018**

Pr. Commissioner of Income Tax-2	.. Appellant
v/s.	
Trans Impex Pvt. Ltd.	.. Respondent

Mr. Suresh Kumar for the appellant in all the appeals

Mr. Atul Jasani for the respondent in ITXA Nos. 498/16, 1354/15, 504/16, 726/16, 1322/17, 1785/17, 1787/17, 1803/17, 1819/17, 1825/17, 114/18, 226/18 and 1613/18.

Ms. Aasifa Khan a/w Mr. Satish Mody for the respondent in ITXA Nos. 527/16 and 353/18.

Mr. Jitendra Jain a/w Mr. Sameer Dalal for the respondent in ITXA 656/16

Mr. Hiten Chande I/b Mint & Confreres for the respondent in ITXA 1483/17 and 359/18

Mr. Sanjeev M. Shah for the respondent in ITXA 1597/17

**CORAM : AKIL KURESHI &
M.S. SANKLECHA, J.J.**

DATED : 7th DECEMBER, 2018.

P.C.

1. These appeals challenge the orders passed by the Income Tax Appellate Tribunal.
2. Mr. Suresh Kumar, learned Counsel appearing in support of the appeals invites our attention to the Circular No.3/2008 dated 11th July, 2018 issued by the Central Board of Direct Taxes which *inter alia* directs the Revenue not to press the pending appeals where the tax effect is less than Rs.50 lakhs.
3. In view of the above Circular, Mr. Suresh Kumar has been instructed not to press the appeals as the tax effect involved in all the present appeals is less than the threshold limits of Rs.50 lakhs.
4. Accordingly, all the above appeals are dismissed as not pressed.
5. Refund of Court Fees as per Rules.

(M.S. SANKLECHA, J.)

(AKIL KURESHI, J.)