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

INCOME TAX APPEAL NO. 693 OF 2016
WITH
INCOME TAX APPEAL NO. 705 OF 2016

The Commissioner of Income Tax
(TDS)-2 .. Appellant
v/s.
M/s. Tribhovandas Bhimji Zaveri Ltd. ..Respondent

WITH
INCOME TAX APPEAL NO. 700 OF 2016
WITH
INCOME TAX APPEAL NO. 706 OF 2016

The Commissioner of Income Tax
(TDS)-2 .. Appellant
v/s.
M/s. Trent Hypermarket Ltd. ..Respondent

WITH
INCOME TAX APPEAL NO. 1865 OF 2016
WITH
INCOME TAX APPEAL NO. 1874 OF 2016

The Commissioner of Income Tax
(TDS)-2 .. Appellant
v/s.
M/s. Vijay Sales ..Respondent

WITH
INCOME TAX APPEAL NO. 645 OF 2017
WITH
INCOME TAX APPEAL NO. 719 OF 2017

The Commissioner of Income Tax
(TDS)-2 .. Appellant
v/s.
The Indian Hotel Company Ltd. ..Respondent

Mr. Suresh Kumar for the appellant
Mr. Atul Jasani for the respondent in ITXA 700/16
Mr. Srihari Iyer for the respondent in ITXA 645/17 and 719/17

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

DATED : 21st NOVEMBER, 2018.

P.C.

1. These appeals under Section 260 of the Income Tax Act (the Act) challenge the orders passed by the Income Tax Appellate Tribunal (the Tribunal).

2. Mr. Suresh Kumar, learned Counsel appearing in support of the appeal 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 these appeals as the tax effect involved in each of these appeals is less than the threshold limits of Rs.50 lakhs.

4. Accordingly, all these appeals are dismissed as not pressed.

5. Refund of Court Fees as per Rules.

(M.S. SANKLECHA, J.) **(AKIL KURESHI, J.)**