THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 62 OF 2016
WITH
INCOME TAX APPEAL NO. 65 OF 2016

The Pr.Commissioner of Income Tax-9 .. Appellant
Mumbai

v/s.
Glostar Electricals Pvt. Ltd. .Respondent
Mumbai

Mr. Arvind Pinto a/w Mr. N.C. Ranganayakulu for the appellant
Mr. Atul Jasani for the respondent

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

DATED : 14th AUGUST, 2018.

P.C.

1. These appeals relate to Assessment Year 2005-06.

2. Mr. Pinto, 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 12 of the Appeals Memo, which

indicates that in Appeal No.62 of 2016 the tax effect is Rs. 12.79 lakhs and in Appeal No.65 of 2016 the tax effect is Rs.15.25 lakhs.

4. In view of the Circular No.3 of 2018 dated 11th July, 2018 issued by the CBDT, Mr. Pinto, learned Counsel appearing for the Revenue, on instructions from Mr. Deependra Kumar, DCIT, Mumbai does not press the present Appeals.

5. Accordingly, both the **Appeals are dismissed,** as withdrawn.

6. Refund of Court Fees, if any, as per Rules.

(SANDEEP K. SHINDE J.) **(M.S. SANKLECHA, J.)**