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

INCOME TAX APPEAL NO. 745 OF 2016
WITH
INCOME TAX APPEAL NO. 746 OF 2016

The Commissioner of Income Tax-I .. Appellant
v/s.
Mahalaxmi Infraproject Pvt. Ltd. .. Respondent

Mr. N.N. Singh for the appellant
Ms. Alisha Pinto for the respondent

CORAM : AKIL KURESHI &
M.S. SANKLECHA, J.J.
DATED : 21st JANUARY, 2019.

P.C.

1. These appeals challenge the order passed by the Income Tax Appellate Tribunal.

2. Learned Counsel appearing in support of the appeal invites our attention to the Circular No.3/2018 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, learned Counsel for the Revenue has been instructed not to press the appeal as the tax effect involved in the present appeals is less than the threshold limits of Rs.50 lakhs.

4. Accordingly, both the appeals are dismissed as not pressed.

5. Refund of Court Fees as per Rules.

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