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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.
INCOME TAX APPEAL NO. 1235 OF 2013**

The Commissioner of Income Tax-3	...Appellant
VS	
M/s Merrill Lynch Capital Markets Espana SA	...Respondent.

.....

Mr Arvind Pinto for the Appellant.
Mr Bharat Damodar I/b Kanga & Co.

.....

**CORAM : AKIL KURESHI &
B.P.COLABAWALLA, JJ.
DATE : JANUARY 07, 2019.**

P.C. :

1. This appeal under Section 260A of the Income Tax Act, 1961 ("**the Act**" for short) has been filed challenging the order passed by the Income Tax Appellate Tribunal.

2 Learned counsel appearing in support of the appeal states that he has been instructed to withdraw this appeal. This is for the reason that the tax effect involved in this appeal is less than the threshold limit of Rs.50 Lacs as provided in CBDT Circular No. 3 of 2018 dated 11.7.2018.

3 In view of the above submission, the appeal is dismissed as not pressed.

4 Refund of court fees as per rules.

(B.P.COLABAWALLA, J.)

(AKIL KURESHI, J.)