

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

**INCOME TAX APPEAL NO.926 OF 2012**

Commissioner of Income Tax-I ... Appellant  
V/s.  
ARA Trading and Investment Pvt. Ltd. ... Respondent

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Mr.Sham Walve for the Appellant.  
Mr.Sanjiv M. Shah for the Respondent.

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**CORAM : AKIL KURESHI AND  
SARANG V. KOTWAL, JJ.  
DATE : APRIL 30, 2019.**

**P.C.:-**

1. This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act) challenges the order passed by the Income Tax Appellate Tribunal (the Tribunal).
2. Mr.Sham Walve, learned Counsel appearing for the Revenue states that he has been instructed not to press this appeal. This for the reason that the tax effect in this appeal is less than Rs.50 lakhs as provided in CBDT Circular No.3 of 2018 dated 11<sup>th</sup> July, 2018.
3. Accordingly, the Appeal is dismissed as not pressed.
4. Refund of Court Fees, as per Rules.

**(SARANG V. KOTWAL, J.)**

**(AKIL KURESHI, J.)**