

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

INCOME TAX APPEAL NO. 926 OF 2017

Commissioner of Income Tax - LTU .. Appellant

v/s.

M/s. Airline Financial Support Services (India) Ltd. .. Respondent

Mr. Tejveer Singh for the Appellant.

**CORAM: UJJAL BHUYAN, &
MILIND N. JADHAV, JJ.**

DATE : JANUARY 27, 2020.

P. C.:-

1. Heard Mr. Tejveer Singh, learned standing counsel revenue for the appellant.
2. This appeal under Section 260A of the Income Tax Act, 1961 has been preferred by the revenue against the order dated 31.05.2016 passed by the Income Tax Appellate Tribunal, "A" Bench Mumbai in ITA Nos.2547 & 2549/Mum/2012 for the assessment years 2003-04 & 2001-02.

3. It is seen that the tax effect in the appeal is Rs.21,49,140/-. In view of Circular No.17 of 2019 of Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes (CBDT) dated 08.08.2019, the monetary limit for filing of appeal by the Department before the High Court has been enhanced to Rs.1 Crore.

4. In other words, no appeal will be filed by the Department before the High Court where the tax effect is less than Rs.1 Crore and in case appeal has been filed, the same would stand withdrawn subject to the conditions mentioned in the said Circular.

5. Mr. Singh, learned standing counsel revenue for the appellant submits that he has not received any instructions from the department.

6. In the light of the above, the present appeal is dismissed as withdrawn in terms of the above Circular.

7. Court fee to be refunded as per rules.

(MILIND N. JADHAV, J.)

(UJJAL BHUYAN, J.)