IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

INCOME TAX APPEAL NO. 92 OF 2010

The Commissioner of Income Tax-III Appellant.
-Vs.-
M/s.Corporate Ispat Alloys Respondent.

Mr.Anand Parchure, Advocate for the Appellant.
Mr.K.P. Dewani, Advocate for the Respondent.

CORAM : NITIN JAMDAR AND
ANIL S. KILOR, JJ.

DATE : 12 FEBRUARY 2021

P.C. :

This Appeal is filed by the Revenue under section 260-A of the Income Tax Act, 1961. The Appeal was placed on board on 27 January 2021 and the following order was passed.

> *"This group of matters has been listed on board 'For Directions', in view of the fact that the tax effect involved in these Appeals is below the limits stipulated in the Central Board Direct Taxes circular dated 8 August 2019 and as per the circular, a policy decision is taken not to press the Appeals and withdraw the same. The circular was issued as far back as in August, 2019 and in view of the Litigation Policy, the Appeals have to be withdrawn as early as possible. However, the Appeals have remained pending in spite of the fact that the below tax effect for almost one and half years.*
>
> 2. *Place these Appeals on board under the caption "For Orders" on 12 February 2021.*

> 3. *The Principal Chief Commissioner of Income Tax, Nagpur will depute an Officer to assist the Counsel for the Appellant-Department in examining these matters and giving instructions for the purpose of withdrawal of these Appeals.*
>
> 4. *The Registry will also extend cooperation for the said exercise.*
>
> 5. *The copy of this order be sent to the Principal Chief Commissioner of Income Tax, Nagpur to take necessary steps.*
>
> 6. *The signed copy of this order be placed in Income Tax Appeal No.15 of 2003 and office copies in other matters."*

2. The learned counsel for the Appellant states that instructions are received to withdraw the Appeal since the tax effect involved in this Appeal is below Rupees One Crore as stipulated in the Circular issued by the Central Board Direct Taxes on 8 August 2019, which in furtherance of the earlier Circulars dated 11 July 2018 and 20 August 2018. A Pursis to that effect is also filed on record.

3. The Appeal is accordingly disposed of as withdrawn as above.

(ANIL S. KILOR, J) (NITIN JAMDAR, J)

Ghanshyam Khunte

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Date: 2021.02.18 15:24:59 +0530

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