

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO. 295 OF 2024**

Pr. Commissioner of Income Tax 3 Mumbai	...Appellant
Vs.	
Softdel Systems Pvt. Ltd.	...Respondent

Mr. Akhileshwar Sharma for Appellant.

**CORAM: G. S. KULKARNI &
SOMASEKHAR SUNDARESAN, JJ.
DATE: 03 OCTOBER 2024.**

P.C.

1. Mr. Sharma, learned counsel for the appellant/revenue has fairly pointed out that the revenue would withdraw the appeal in the light of the Circular dated 17 September, 2024 issued by the Central Board of Direct Taxes, considering that the tax effect involved in the present proceeding is Rs.1,52,00,556/-.
2. In the event, the tax effect as involved is not within the parameters of the Circular dated 17 September, 2024, liberty to revive this appeal.
3. Accordingly, allowed to be withdrawn with liberty.
4. All questions of law are kept open.
5. Disposed of.
6. Refund of Court Fees as per rules.

(SOMASEKHAR SUNDARESAN, J.)

(G. S. KULKARNI, J.)