



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

INCOME TAX APPEAL NO. 24 OF 2018

The Pr. Commissioner of Income Tax-17 .. Appellant
v/s.
Deven J. Mehta .. Respondent

**WITH
INCOME TAX APPEAL NO. 98 OF 2018**

The Pr. Commissioner of Income Tax-30 .. Appellant
v/s.
Madhukant V. Shah .. Respondent

**WITH
INCOME TAX APPEAL NO. 162 OF 2018**

The Commissioner of Income Tax-22 .. Appellant
v/s.
Mahendra N Gandhi .. Respondent

**WITH
INCOME TAX APPEAL NO. 282 OF 2018**

The Commissioner of Income Tax-17 .. Appellant
v/s.
Priti Tarun Shah .. Respondent

**WITH
INCOME TAX APPEAL NO. 615 OF 2018**

The Commissioner of Income Tax-21 .. Appellant
v/s.
Topline Foods .. Respondent

**WITH
INCOME TAX APPEAL NO. 874 OF 2018**

The Commissioner of Income Tax-7	.. Appellant
v/s.	
Power Master Engineers Pvt. Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 986 OF 2018**

The Commissioner of Income Tax-21	.. Appellant
v/s.	
Anup Laxmichand Anand	.. Respondent

**WITH
INCOME TAX APPEAL NO. 989 OF 2018**

The Commissioner of Income Tax-31	.. Appellant
v/s.	
Hemant A. Desai	.. Respondent

**WITH
INCOME TAX APPEAL NO. 1139 OF 2018**

The Commissioner of Income Tax-21	.. Appellant
v/s.	
Sanjay Co-op. Credit Soc. Ltd.	.. Respondent

**WITH
INCOME TAX APPEAL NO. 1242 OF 2018**

The Commissioner of Income Tax-17	.. Appellant
v/s.	
Nirmala Radhakishan Rathi	.. Respondent

**WITH
INCOME TAX APPEAL NO. 1642 OF 2018**

The Commissioner of Income Tax-30 .. Appellant
v/s.
Madhukant V. Shah .. Respondent

**WITH
INCOME TAX APPEAL NO. 1747 OF 2018**

The Commissioner of Income Tax-17 .. Appellant
v/s.
Poonam Skyline Construction .. Respondent

Mr. Sham Walve for the appellant
Mr. Jitendra Singh for respondent in ITXA 874/18
Mr. Sameer Dalal for respondent in ITXA 986/18

**CORAM : AKIL KURESHI &
M.S. SANKLECHA, J.J.**

DATED : 11th DECEMBER, 2018.

P.C.

1. These appeals challenge the orders passed by the Income Tax Appellate Tribunal.

2. Mr. Walve, learned Counsel appearing in support of the appeals invites our attention to the Circular No.3/2018 dated 11th July, 2018 issued by the Central Board of Direct Taxes which *inter alia* directs the Revenue not to press the pending appeals where the tax effect is less than Rs.50 lakhs.

3. In view of the above Circular, Mr. Walve has been instructed not to press the appeals as the tax effect involved in the present appeals is less than the threshold limits of Rs.50 lakhs.

4. Accordingly, all appeals are dismissed as not pressed.

5. Refund of Court Fees as per Rules.

(M.S. SANKLECHA, J.)

(AKIL KURESHI, J.)