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

**INCOME TAX APPEAL NO. 3512 OF 2009**

Director of Income Tax .. Appellant
v/s.
Novartis A.G. Basle .. Respondent

Mr. Suresh Kumar for the appellant
None for the respondent

**WITH**
**INCOME TAX APPEAL NO. 1657 OF 2012**
**WITH**
**INCOME TAX APPEAL NO. 13 OF 2013**

Director of Income Tax .. Appellant
v/s.
Vijay Israni .. Respondent

Mr. Tejveer Singh for the appellant
Mr. Vijay Israni a/w Ms. Rutuja Pawar I/b S.C. Tiwari

**WITH**
**INCOME TAX APPEAL NO. 410 OF 2013**

Director of Income Tax .. Appellant
v/s.
The Development Bank of Singapore Ltd. .. Respondent

Mr. Tejveer Singh for the appellant
Mr. Bharat Damodar I/b Kanga & Co. for the respondent

**WITH**
**INCOME TAX APPEAL NO. 647 OF 2013**

Director of Income Tax .. Appellant
v/s.
Deutsche Bank A.G. .. Respondent

Mr. Tejveer Singh for the appellant
Mr. Bharat Damodar I/b Kanga & Co. for the respondent

**WITH**
**INCOME TAX APPEAL NO. 651 OF 2013**

Director of Income Tax .. Appellant
v/s.
M/s. Daimler Chrysler AG .. Respondent

Mr. Tejveer Singh for the appellant
Mr. Jas Sanghavi a/w Viraj Bhate I/b PDS Legal for the respondent

**WITH**
**INCOME TAX APPEAL NO. 1051 OF 2013**

Director of Income Tax .. Appellant
v/s.
M/s. Mizuho Corporate Bank Ltd. .. Respondent

Mr. Tejveer Singh for the appellant
Mr. Upendra Lokegaonkar I/b MINT & CONFRERES for the respondent

**WITH**
**INCOME TAX APPEAL NO. 1277 OF 2013**
**WITH**
**INCOME TAX APPEAL NO. 1087 OF 2011**
**WITH**
**INCOME TAX APPEAL NO. 1090 OF 2011**

Director of Income Tax .. Appellant
v/s.
M/S. Daimler Chryster A.G. .. Respondent

Mr. Tejveer Singh for the appellant
Mr. Jas Sanghavi a/w Mr. Vijay Bhate I/b PDS Legal for the respondent

**WITH**
**INCOME TAX APPEAL NO. 1283 OF 2013**

Director of Income Tax .. Appellant
v/s.
Deutsche Bank A.G. .. Respondent

Mr. Tejveer Singh for the appellant
Mr. Jas Sanghavi a/w Mr. Vijay Bhate I/b PDS Legal for the respondent

**WITH**
**INCOME TAX APPEAL NO. 1315 OF 2013**

Director of Income Tax .. Appellant
v/s.
Platinum Investment Management Ltd. .. Respondent

Mr. Tejveer Singh for the appellant
Mr. Jas Sanghavi a/w Mr. Vijay Bhate I/b PDS Legal for the respondent

**WITH**
**INCOME TAX APPEAL NO. 1876 OF 2013**

Commissioner of Income Tax-5 .. Appellant
v/s.
M/s. Hill Properties Ltd. .. Respondent

Mr. Tejveer Singh for the appellant
Mr. Ayush Agarwal I/b Crawford Bayley & Co. for the respondent

**WITH**
**INCOME TAX APPEAL NO. 2041 OF 2013**

Director of Income Tax .. Appellant
v/s.
Development Bank of Singapore Ltd. .. Respondent

Mr. Tejveer Singh for the appellant
Mr. Bharat Damodar I/b Kanga & Co. for the respondent

**WITH**
**INCOME TAX APPEAL NO. 659 OF 2014**

Director of Income Tax .. Appellant
v/s.
Oman International Bank S.A.O.G., .. Respondent

Mr. Tejveer Singh for the appellant
Mr. Bharat Damodar I/b Kanga & Co. for the respondent

**WITH**
**INCOME TAX APPEAL NO. 1588 OF 2014**

Director of Income Tax .. Appellant
v/s.
Mckinsey and Co Singapore Ltd. .. Respondent

Mr. Tejveer Singh for the appellant
Mr. Divesh Chawla a/w Ms. Prachi Garg I/b DSK Legal for the respondent

**WITH**
**INCOME TAX APPEAL NO. 1753 OF 2014**

Director of Income Tax .. Appellant
v/s.
M/s. Mizuho Corporate Bank Ltd. .. Respondent

Mr. Tejveer Singh for the appellant
Mr. Upendra Lokegaonkar I/b MINT & CONFRERES for the respondent

**WITH**
**INCOME TAX APPEAL NO. 25 OF 2016**

Commissioner of Income Tax .. Appellant
v/s.
H & R Johnson (Overseas) Ltd. .. Respondent

Mr. Tejveer Singh for the appellant
Mr. Upendra Lokegaonkar I/b MINT & CONFRERES for the respondent

**WITH**
**INCOME TAX APPEAL NO. 1078 OF 2016**

Commissioner of Income Tax .. Appellant
v/s.
David Niegel Hardy .. Respondent

Mr. Tejveer Singh for the appellant
Mr. Upendra Lokegaonkar I/b MINT & CONFRERES for the respondent

**WITH**
**INCOME TAX APPEAL NO. 1307 OF 2016**

Pr. Commissioner of Income Tax .. Appellant
v/s.
M/s. Global Jewellery Pvt. Ltd. .. Respondent

Mr. Tejveer Singh for the appellant
Mr. Upendra Lokegaonkar I/b MINT & CONFRERES for the respondent

**WITH**
**INCOME TAX APPEAL NO. 1323 OF 2016**

Pr. Commissioner of Income Tax .. Appellant
v/s.
M/s. NYK Line (India) Ltd. .. Respondent

Mr. Suresh Kumar for the appellant
Mr. Atul Jasani for the respondent

**WITH**
**INCOME TAX APPEAL NO. 377 OF 2018**

Pr. Commissioner of Income Tax .. Appellant
v/s.
Patman and G Hospitality Pvt. Ltd. .. Respondent

Mr. Suresh Kumar for the appellant
Mr. S.J. Mehta & Ms. A. Vissanji for the respondent

**WITH**
**INCOME TAX APPEAL NO. 405 OF 2018**

Pr. Commissioner of Income Tax .. Appellant
v/s.
Arunkumar J. Muchhala .. Respondent

Mr. Akhileshwar Sharma for the appellant
Mr. S.J. Mehta & Ms. A. Vissanji for the respondent

**WITH**
**INCOME TAX APPEAL NO. 885 OF 2018**

Pr. Commissioner of Income Tax .. Appellant
v/s.
Naprod Life Sciences Pvt. Ltd. .. Respondent

Mr. Akhileshwar Sharma for the appellant
Mr. S.J. Mehta & Ms. A. Vissanji for the respondent

**WITH**
**INCOME TAX APPEAL NO. 889 OF 2018**

Pr. Commissioner of Income Tax .. Appellant
v/s.
Nenshi L. Shah .. Respondent

Mr. Akhileshwar Sharma for the appellant
Mr. S.J. Mehta & Ms. A. Vissanji for the respondent

**WITH**
**INCOME TAX APPEAL NO. 900 OF 2018**

Pr. Commissioner of Income Tax .. Appellant
v/s.
SJR Commodities and Consultancies Pvt. Ltd. .. Respondent

Mr. Akhileshwar Sharma for the appellant
Mr. Atul Jasani for the respondent

**WITH**
**INCOME TAX APPEAL NO. 1219 OF 2018**

Pr. Commissioner of Income Tax .. Appellant
v/s.
Sukan Engineering Pvt. Ltd. .. Respondent

Mr. Akhileshwar Sharma for the appellant
Mr. Atul Jasani for the respondent

**WITH**
**INCOME TAX APPEAL NO. 1219 OF 2018**

Pr. Commissioner of Income Tax .. Appellant
v/s.
Sukan Engineering Pvt. Ltd. .. Respondent

Mr. Akhileshwar Sharma for the appellant
Mr. Atul Jasani for the respondent

**WITH**
**INCOME TAX APPEAL NO. 1702 OF 2018**

Pr. Commissioner of Income Tax .. Appellant
v/s.
Praxis Interactive services Pvt. Ltd. .. Respondent

Mr. Akhileshwar Sharma for the appellant
Mr. Atul Jasani for the respondent

**WITH**
**INCOME TAX APPEAL NO. 1934 OF 2018**

Pr. Commissioner of Income Tax .. Appellant
v/s.
Novartis India Ltd. .. Respondent

Mr. Suresh Kumar for the appellant
Mr. Bharat Damodar I/b Kanga & Co. for the respondent

**WITH**
**INCOME TAX APPEAL NO. 2101 OF 2018**

Pr. Commissioner of Income Tax .. Appellant
v/s.
Parle International Pvt. Ltd. .. Respondent

Mr. Akhileshwar Sharma for the appellant
Mr. Firoz Andhyarujina a/w Mr. Sameer Dalal for the respondent

**WITH**
**INCOME TAX APPEAL NO. 2174 OF 2018**

Pr. Commissioner of Income Tax .. Appellant
v/s.
Morgan Stanley Investment Management
Pvt. Ltd. .. Respondent

Mr. Suresh Kumar for the appellant
Mr. Anupam Dighe I/b India Law Alliance for the respondent

**WITH**
**INCOME TAX APPEAL NO. 2508 OF 2018**

Pr. Commissioner of Income Tax .. Appellant
v/s.
Umashankar P. Mishra .. Respondent

Mr. Akhileshwar Sharma for the appellant
Mr. Anupam Dighe I/b India Law Alliance for the respondent

**WITH**
**INCOME TAX APPEAL NO. 2508 OF 2018**

Pr. Commissioner of Income Tax .. Appellant
v/s.
Umashankar P. Mishra .. Respondent

Mr. Akhileshwar Sharma for the appellant
Mr. Anupam Dighe I/b India Law Alliance for the respondent

**WITH**
**INCOME TAX APPEAL NO. 2845 OF 2018**

Pr. Commissioner of Income Tax .. Appellant
v/s.
Stepan (India) Pvt. Ltd. .. Respondent

**WITH**
**INCOME TAX APPEAL NO. 239 OF 2018**

Pr. Commissioner of Income Tax .. Appellant
v/s.
Ashwin M. Savani .. Respondent

Mr. Akhileshwar Sharma for the appellant
Ms. Rupal Vora for the respondent

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

**DATED : 14th DECEMBER, 2018.**

**P.C.**

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

2. 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, learned Counsel for the appellant appearing in respective appeals, have 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.)**