FARAD CONTINUATION SHEET NO.

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

CIVIL APPLN. (T) NO.22 OF 2013
IN
INCOME TAX APPEAL NO.31 OF 2013 (D)

The Assistant Commissioner of Income Tax, Nagpur
-vs-
M/s. Bharat Hardware & Iron Stores, Nagpur

AND

CIVIL APPLN. (T) NO.21 OF 2013
IN
INCOME TAX APPEAL NO.42 OF 2013 (D)

The Assistant Commissioner of Income Tax, Nagpur
-vs-
M/s. Bharat Hardware & Iron Stores, Nagpur

Office notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's Orders.

Mr.Anand Parchure, counsel for the applicant.
Mr.K.P. Dewani, counsel for the respondent.

CORAM : SMT.VASANTI A. NAIK &
A.S.CHANDURKAR, JJ.

DATE : 31.07.2015.

Heard.

Shri Parchure, the learned counsel for the Department, states that in view of Instruction No.3 of 2011, dated 09/02/2011, specially Clause No.5 thereof, this appeal and Income Tax Appeal No.42 of 2013 could not have been disposed of on the ground that the tax effect is in each of the appeal was less than Rs.10,00,000/-.

We do not find anything in Clause No.5 of the Instruction which would point out to an error in the order, dated 10/10/2013. It appears that two appeals bearing

Income Tax Appeal Nos.68 and 69 of 2011, in which similar issue was involved, were decided by the Tribunal by the common order, dated 09/01/2013. In none of the appeals, the tax effect was more than Rs.10,00,000/-, as in Income Tax Appeal No.68 of 2011, the tax effect was to the extent of Rs.2,85,448/- and in Income Tax Appeal No.69 of 2011, the tax effect was to the extent of Rs.3,55,951/-. Clause No.5 of Instruction No.3 of 2011, does not permit the filing of an Income Tax Appeal before the High Court, as the tax effect in both the appeals decided by the Tribunal by common order was less than Rs.10,00,000/-.

For the aforesaid reasons, the applications are rejected.

JUDGE **JUDGE**

KHUNTE