

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**Tax Case (Income Tax Appeal) No. 68 of 2016**

Assistant Commissioner of Income Tax, Circle-1(2), Raipur District Raipur
(Chhattisgarh).

---- Appellant**Versus**

M/s. Godawari Real Estate Pvt. Ltd. Hira Arcade, Pandri, District Raipur,
Chhattisgarh.

---- Respondent

For Appellant	: Ms. Naushina Ali, Advocate.
For Respondent	: None.

Hon'ble Shri Deepak Gupta, Chief Justice**Hon'ble Shri Sanjay Agrawal, J.****Judgment on Board****Per Deepak Gupta, Chief Justice****15/11/2016**

1. In this case, the tax liability involved is less than Rs. 20,00,000/- and as per the circular dated 10.12.2015 of the Central Board of Direct Taxes, Government of India, Ministry of Finance, Department of Revenue, New Delhi, no appeal has to be filed in such cases.
2. In view of the above, the appeal is disposed of on the ground that it should not have been filed in terms of the aforesaid circular. However, we are leaving the question of law raised in the appeal open for deciding the same in an appropriate case.

Sd/-

(Deepak Gupta)
CHIEF JUSTICE

Sd/-

(Sanjay Agrawal)
JUDGE