IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NOS. 39/2007, 3/2009 & 4/2009

Commissioner of Income Tax ... Appellant

Versus

Goa State Cooperative Milk Products Union Ltd. … Respondent

Ms. Asha Desai, Advocate for the appellant.

...

Coram: F. M. REIS &
K. L. WADANE, JJ.

Date : 04th January, 2016.

P.C.

1] During the course of arguments of the above appeals, it was pointed out by the learned counsel appearing for the appellant that the tax effect in each of the appeals is less than Rs. Twenty lakhs and as such, this is covered by paragraph 10 of the Circular dated 10th December, 2015 issued by the Government of India. Paragraph 10 of the Circular read thus:-

> *"This instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in High Courts/ Tribunals. Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed. Appeals before the Supreme Court will be governed by the*

> *instructions on this subject, operative at the time when such appeal was filed".*

2] Taking note of the said Circular, the question of entertaining the above appeals does not arise. The above appeals stand disposed of accordingly.

K. L. WADANE, J. F. M. REIS, J.

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