IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NO. 80 OF 2008

THE COMMISSIONER OF INCOME TAX ... Appellant
Versus
SHRI. SURENDRA V. DEMPO ... Respondent

Mrs. Asha Desai, Advocate for the appellant.
Mr. A. F. Diniz, Advocate for the respondent.

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

Date:- 4th January, 2016

P.C.:

During the course of the hearing of the above appeal, it was pointed out by the learned Counsel appearing for the appellant that in view of the Circular dated 10th December, 2015 issued by the Central Board of Direct Taxes, in particular para 10 thereof, the question of considering the above appeal would not arise. It is not in dispute that the tax effect in the present appeal is less than Rs.20,00,000/- and, as such, the Circular would apply to the present appeal. Hence, the question of entertaining the above appeal would not arise.

2. The appeal stands disposed of accordingly.

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

ssm.