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

Income Tax Reference No.190(B) of 1993

(The Commissioner of Income-tax, Vidarbha, Nagpur vs. R.V. Dhanwatey and others)

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

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Shri Anand Parchure, Advocate for the Applicant.

CORAM : B.P. DHARMADHIKARI AND V.M. DESHPANDE, JJ.

DATE : 28th JANUARY, 2016.

This reference at the instance of revenue is in five matters i.e. in case of five different assessees for very same assessment year 1981-82.

In the backdrop of Circular No.21, dated 10/12/2015, we have considered individual tax demand.

Sr. No.	Name of Assessee	Quantum
(1)	Shri R.V. Dhanwatey (Individual)	Rs. 40,186/-
(2)	Shri V.D. Dhanwatey (Individual)	Rs.1,84,656/-
(3)	Shri S.V. Dhanwatey (HUF)	Rs.1,13,149/-
(4)	Smt. Lalitabai V. Dhanwatey	Rs. 66,749/-
(5)	Smt. Shakuntalabai V. Dhanwatey	Rs. 37,283/-

Thus, for each assessee, the tax effect does not exceed Rs.20.00 lacs.

Hence, in view of Circular No.21, dated 10/12/2015, we return the reference unanswered. No costs.

JUDGE **JUDGE**

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