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

INCOME TAX APPEAL NO. 20 OF 2010

Commissioner of Income Tax (Central), Civil Lines, Nagpur
-vs-
M/s. Chintamani Builders, Wardha Road, 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 appellant.
Mr. K.P.Dewani, counsel for the respondent.

CORAM : SMT. VASANTI A NAIK & KUM. INDIRA JAIN, JJ.

DATE : 24.10.2016.

This matter was placed for reference along with certain other income tax appeals for admission.

When we were considering whether the questions involved in this income tax appeal and the other income tax appeals that were listed on the board for admission were similar, it was pointed out by Shri Dewani, the learned counsel for the respondent in this appeal that this appeal would not be tenable in view of the low tax effect as per the latest Central Board Direct Taxes circular dated 10^{th} of December, 2014.

Shri Parchure, the learned counsel for the appellant-department, on a perusal of the circular, does not dispute the statement made by the learned counsel for the respondent.

In view of the aforesaid, the income tax appeal stands disposed of with no order as to costs.

JUDGE **JUDGE**

KHUNTE