

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.611 OF 1998

The Commissioner of Income Tax

Bombay City-V, Bombay

... **Applicant**

 $V/s.$

M/s.Wockhardt Pvt. Ltd.

... Respondent

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None for the Applicant.

Mr. Atul K. Jasani, Advocate for the Respondent.

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**CORAM : S.V.GANGAPURWALA &
A.M.BADAR JJ.**

DATED : 6th July 2017.

P.C.

1 The Tax effect liability involved is below
Rs.20,00,000/-. The CBDT Circular No.21 of 2015 dated 10th
December 2015 would also apply to Reference in view of the
Judgment of the Division Bench of this Court in ***Commissioner of***
Income-Tax v. Sunny Sounds P. Ltd., reported in [2016] 381
ITR 443 (Bom.).

2 In view of that, the Reference is disposed of.

(A.M.BADAR J.)

(S.V.GANGAPURWALA J.)