IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDITION

INCOME TAX REFERENCE NO.29 OF 2002

The Commissioner of Income Tax,
City-IV, Bombay ... **Applicant**
V/s.
M/s.Vision Trading Co. Pvt. Ltd. ... **Respondent**

.....

Mr.A.R.Malhotra with Mr.N.A.Kazi, Advocate for the Applicant.

Mr.P.C.Tripathi with Mr.R.B.Darak, Advocate for the Respondent.

....

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/-.

2 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.)**.

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

(A.M.BADAR J.) **(S.V.GANGAPURWALA J.)**