

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.35 OF 2002

The Commissioner of Income Tax, Mumbai ... **Applicant**

V/s.

Nagesh Thakurdas Kandhari ... **Respondent**

.....

Ms.Samiksha Kanani with Mr.Suresh Kumar, Advocate for the Applicant.

Mr.Jitendra Singh, 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/-.

2 The CBDT Circular 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.)