

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY,
BENCH AT AURANGABAD**

INCOME TAX APPEAL NO.30 OF 2007

The Commissioner of Income Tax-I,
Kendriya Rajaswa Bhavan,
Gadkari Chowk, Old Agra road,
Nashik 422 002

..Appellant

Versus

Shri Darshanlal s/o Pritamdas Kodwani,
Age major, Occu. Prop.of Sharda Agencies,
Jail road, Dhule

..Respondent

Mr Alok Sharma, Standing Counsel for appellant
Mr S.P. Shah, Advocate for respondent

**CORAM : S.V. GANGAPURWALA &
A.M. DHAVALA, JJ**

Date : 16th March 2018

ORAL JUDGMENT (Per S.V. Gangapurwala, J.)

1. We have heard learned Counsel for appellant and Mr Shah, learned Counsel for the respondent.
2. It is not disputed that the tax effect is below Rs.20 lakhs.
3. In view of C.B.D.T. Circular dated 10th December 2015, the policy decision is taken by the department not to prosecute the appeals in which the tax liability is below Rs.20 lakhs.
4. In light of above, the Tax Appeal disposed of. No costs.

(A.M. DHAVALA, J.)

(S.V. GANGAPURWALA, J.)