

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

INCOME TAX APPEAL NO.6 OF 2017

The Commissioner of Income
Tax, Central, Nagpur

.. Appellant

Versus

M/s Zodiac Developers Pvt.Ltd.,
Mumbai

.. Respondent

Mr Alok Sharma, Advocate for appellant
Mr S.C. Tiwari, Advocate for respondent

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

DATE : 23rd February 2018

PER COURT

1. The tax effect is less than Rs.20 lakhs. In view of CBDT circular dated 10.12.2015, policy decision is taken by the department not to prosecute the appeals where tax effect is less than Rs.20 lakhs.
2. In view of that appeal stands disposed of.

(A.M. DHAVALA, J.)

(S.V. GANGAPURWALA, J.)

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