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

TAX APPEAL NO. 75 OF 2005
- WITH -
TAX APPEAL NO.80 OF 2005

The Commissioner of Income-Tax-II,
Nashik ..Appellant

Versus

Shobhraj T. Chandwani,
Prop. Dinesh Agency, Bhusawal,
District Jalgaon ..Respondent

Mr Alok Sharma, Standing Counsel for appellant
Mr R.M. Sharma Advocate for respondent

CORAM : S.V. GANGAPURWALA &
A.M. DHAVALE, JJ

DATE : 9th February 2018

PER COURT

Heard Mr Sharma, learned Standing Counsel for the appellant and Mr R.T. Sharma, learned Counsel for respondent.

2. The tax effect is below Rs.20 lakhs. As per CBDT Circular dated 10.12.2015, the policy decision is taken by the department not to proceed with the appeal below Rs.20 lakhs.

3. In that light of the matter, Tax Appeals are disposed of. No costs.

(A.M. DHAVALE, J.) **(S.V. GANGAPURWALA, J.)**

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