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

INCOME TAX APPEAL NO.306 OF 2016

The Principal Commissioner of Income
Tax-18, Mumbai .... Appellant
Vs.
M/s. R.C. Enterprises .... Respondent

Mr. P.C. Chhotaray for the Appellant.
Mr. Mayank V. Thosar i/by Mr. B.V. Jhaveri for the Respondent.

CORAM: S.C. DHARMADHIKARI &
B.P. COLABAWALLA, JJ.

DATE : OCTOBER 03, 2018

P.C:

1. After having heard both sides and perusing the order under challenge, what we find is that the tax liability in dispute is Rs.36,75,000/-.

2. We do not think that we should entertain this appeal challenging the order of the Income Tax Appellate Tribunal dated 8-4-2015, for the Assessment Year 2003-04, now in 2018.

Given this low tax effect and with reference to the Revenue's Circular No.3 of 2018, we dispose of this appeal by keeping open the questions of law for consideration in an appropriate case.

(B.P. COLABAWALLA, J.) (S.C. DHARMADHIKARI, J.)

Suresh Jagdish Sajnawat

Digitally signed by Suresh Jagdish Sajnawat
Date: 2018.10.08 15:33:38 +0530