

IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NO. 74 OF 2012

THE COMMISSIONER OF WEALTH TAX ... Appellant

Versus

M/S EDC LTD., THROUGH ITS MD. ... Respondent

Ms. Taniya Ferreira, Advocate holding for Mr. K.V. Aravind,
Standing Counsel for the Appellant.

Mr. S.R. Rivankar with Mr. Rama Rivankar and Mr. Sagar
Rivankar, Advocates for the Respondent.

Coram:- M. S. SONAK &
C. V. BHADANG, JJ.

Date:- 26th November, 2019

P.C.

Today by a separate order made by us in Miscellaneous Civil Application No. 22/2014, we have recalled our earlier order dated 20.10.2012 disposing of this Appeal and restored this Appeal to the file.

2. Upon restoration, we find that the tax effect in this Appeal is Rs.9,44,633/-, which is way beneath the limit prescribed by the Central Board of Direct Taxes (CBDT) in its circular dated 08.08.2019.

3. Accordingly, we dispose off this Appeal on the aforesaid ground. This means that the substantial questions of law raised

in the Appeal are not answered in this Appeal.

C. V. BHADANG, J.

M. S. SONAK, J.

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