

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.**

INCOME TAX APPEAL NO.509 OF 2017

Pr. Commissioner of Income Tax – 1 ... Appellant

Vs

M/s.Sandstone Capital Advisors P. Ltd. ... Respondent

Mr.Suresh Kumar for Appellant

Mr.Upendra Lokegaonkar I/b Mint & Conferes for the Respondent

**CORAM: AKIL KURESHI &
S.J. KATHAWALLA, JJ.**

DATED: JULY 22, 2019

P.C.:

1. Learned Counsel for the parties are in agreement that the tax effect involved in the present appeal is below the minimum threshold prescribed by CBDT in its latest Circular No.3 of 2018 dated 11.7.2018.
2. In view thereof, this Appeal is dismissed as involving no tax effect without entering into merits.

(S.J. KATHAWALLA, J.)

(AKIL KURESHI, J.)