IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

TAX APPEAL NO. 1404 of 2010

FOR APPROVAL AND SIGNATURE:

HONOURABLE MR.JUSTICE KS JHAVERI

and

HONOURABLE MR.JUSTICE G.R.UDHWANI

==

1	Whether Reporters of Local Papers may be allowed to see the judgment ?	
2	To be referred to the Reporter or not ?	
3	Whether their Lordships wish to see the fair copy of the judgment ?	
4	Whether this case involves a substantial question of law as to the interpretation of the Constitution of India or any order made thereunder ?	

==

THE COMMISSIONER OF INCOME TAX....Appellant(s)

Versus

SURESHCHANDRA DURGAPRASAD KHATOD [HUF]....Opponent(s)

==

Appearance:

MR PRANAV G DESAI, ADVOCATE for the Appellant(s) No. 1

MRS SWATI SOPARKAR, ADVOCATE for the Opponent(s) No. 1

==

CORAM: **HONOURABLE MR.JUSTICE KS JHAVERI**
and
HONOURABLE MR.JUSTICE G.R.UDHWANI

Date : 07/07/2016

ORAL JUDGMENT
(PER : HONOURABLE MR.JUSTICE KS JHAVERI)

1. The monetary limits and other conditions for filing departmental appeals (in Income-tax matters) before the Appellate Tribunal, High Courts and SLP before the Supreme Court have been revised by the Central Board of Direct Taxes, New Delhi, vide Circular No.21/2015 dated 10.12.2015.

2. Insofar as High Courts are concerned, it has been decided by the Board that no appeals shall be preferred in cases where the tax effect does not exceed the monetary limit of Rs.20.00 Lacs.

3. In view of the above Circular, this appeal is not entertained and consequently, stand disposed of. Liberty to apply in case of difficulty.

(K.S.JHAVERI, J.)

(G.R.UDHWANI, J.)

sompura