**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**GCR No. 10 of 2004
Decided on : 02.03.2016**

Commissioner of Central Excise, Delhi-V
. . . Petitioner

Versus

M/s Jai Shree Agro Industries Ltd. & Shri M.S. Malik
. . . Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE RAJ RAHUL GARG**

PRESENT: Mr. Sukhdev Sharma, Advocate
for the petitioner.

None for the respondent.

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AJAY KUMAR MITTAL, J. (Oral)

It was not disputed by the learned counsel for the revenue that the tax effect involved in the present reference is less than ₹ 15 lacs and therefore, is covered by the instructions dated 17.12.2015 and 01.01.2016, issued by the Central Board of Excise & Customs (C.B.E.C.), New Delhi.

2. The Bombay High Court in **ITR No. 213 of 1997**, titled as **'The Commissioner of Income Tax, Bombay City-I Vs. M/s Sunny Sounds P. Ltd., Mumbai'**, decided on **8th January, 2016**, while dealing with Circular No. 21/2015, dated 10.12.2015 issued by the C.B.D.T., New Delhi in respect of Income Tax Appeals had also held the circular to be applicable to the pending references in the High Courts. On the aforesaid premises, the instructions dated 17.12.2015 & 01.01.2016, issued by the C.B.E.C. is taken to be applicable to the pending references under the Central Excise Act, 1944.

3. Accordingly, the present reference is dismissed and is returned unanswered. However, this shall not mean any expression of opinion on the merits of the controversy involved herein. At the same time, the question of law has been left open to be adjudicated in an appropriate case as and when occasion arises.

**(AJAY KUMAR MITTAL)
JUDGE**

**(RAJ RAHUL GARG)
JUDGE**

March 02, 2016

J.Ram