IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA No. 331 of 2014 (O&M)
Decided on : 27.01.2016

The Commissioner of Income Tax-II, Jalandhar

. . . Appellant

Versus

Tejinder Singh

. . . Respondent

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

PRESENT: Mr. Vivek Sethi, Advocate
for the appellant-revenue.

Mr. Saurabh Kapoor, Advocate
for the respondent-assessee.

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AJAY KUMAR MITTAL, J. (Oral)

A perusal of the record shows that the tax effect involved in the present case is ₹ 58,000/-. In view of the order of the Apex Court in **'Commissioner of Income Tax Vs. Dhanalekshmi Bank Ltd., [2015] 373 ITR 526 (SC)'**, where the Supreme Court had dismissed the appeal without going into the merits of the appeal due to low tax effect leaving the question of law open, the present appeal is dismissed. It is, however, clarified that dismissal of the appeal shall not be taken to be affirmation of order of the Tribunal on merits. Further, the legal issue as claimed by the revenue is being left open to be adjudicated in an appropriate case.

(AJAY KUMAR MITTAL)
JUDGE

(RAJ RAHUL GARG)
JUDGE

January 27, 2016
J.Ram