IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

Sr. No.208

ITA No.120 of 2016
Date of decision: 01.09.2016

The Commissioner of Income Tax (Exemptions), Chandigarh

....Appellant

versus

M/s Mahabir Educational Welfare Society

....Respondent

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, CHIEF JUSTICE
HON'BLE MR. JUSTICE DEEPAK SIBAL

* * * *

Present:- Mr. Denesh Goyal, Advocate
for the appellant.

Mr. Nitin Kaushal, Advocate
for the respondent.

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S.J. VAZIFDAR, CHIEF JUSTICE (ORAL)

This is an appeal against the order of the Tribunal relating to the Assessment Year 2006-07. Admittedly, the tax effect is less than ₹20 lacs, in other words, it is less than the limits prescribed by Circular No.21/2015 dated 10.12.2015.

2. Learned counsel appearing on behalf of the appellant states that the findings of the Tribunal are entirely perverse. That is an issue which would have been adjudicated provided the appeal was not liable to be dismissed in view of the afore-referred circular.

3. Paragraph No.8 of the said circular does not come to the appellant's assistance to maintain the present appeal as in the present appeal constitutional validity of the provisions of the Act or the Rule is

not challenged.

4. Paragraph No.9 of the said circular also does not further the case of the appellant. It reads as under:-

> *"The monetary limits specified in para 3 above shall not apply to writ matters and direct tax matters other than Income tax. Filing of appeals in other Direct tax matters shall continue to be governed by relevant provisions of statute & rules. Further, filing of appeal in cases of Income Tax, where the tax effect is not quantifiable or not involved, such as the case of registration of trusts of institutions under Section 12A of the IT Act, 1961, shall not be governed by the limits specified in para 3 above and decision to file appeal in such cases may be taken on merits of a particular case."*

The issue of registration of the respondent-assessee does not arise in this appeal. The issue involved is of the assessment per se.

5. The appeal is, therefore, dismissed.

Needless to add that the merits of the matter have not been considered. Nor does this order preclude the appellant from adopting any other proceedings in accordance with law.

(S.J. VAZIFDAR)
CHIEF JUSTICE

(DEEPAK SIBAL)
JUDGE

September 01, 2016
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(i)	Whether speaking/reasoned	Yes/No
(ii)	Whether reportable	Yes/No