

IN THE HIGH COURT OF PUNJAB AND HARYANA,
AT CHANDIGARH

103

ITA-406-2016 (O&M)

Decided on : 30.01.2017

The Pr. Commissioner of Income Tax-I, Chandigarh

... Petitioner

Versus

Sh.Surinder Kumar Singal

.. Respondents

**CORAM : HON'BLE MR.JUSTICE AJAY KUMAR MITTAL
HON'BLE MR.JUSTICE RAMENDRA JAIN**

Present : Ms.Urvashi Dhugga, Advocate
for the appellant.

Ajay Kumar Mittal, J. (Oral)

A perusal of the record shows that the tax effect involved in the present case is ₹ 32,630/-. In view of the order of the Apex Court in '**Commissioner of Income Tax Vs. Dhanalekshmi Bank Lt., [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**

30.01.2017
sd

**[Ramendra Jain]
Judge**

Whether speaking/reasoned : Yes/No
Whether Reportable : Yes/No