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

ITA-184-2013 (O&M)
Date of decision : 10.09.2018

Commissioner of Income Tax-1, Jalandhar .... Petitioner

vs

M/s Max India Limited ...... Respondent

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE AVNEESH JHINGAN

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

Mr. Vishal Gupta, Advocate
for the respondent-assessee.

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AJAY KUMAR MITTAL, J. (Oral)

Learned counsel for the appellant-revenue submitted that the appeal had been filed as the composite order was passed and would be maintainable in view of circular No.03/2018, dated 11.07.2018. However, we are not entering into the controversy regarding the applicability of the circular, since the tax effect involved is ₹1,00,640/-. 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

(AVNEESH JHINGAN)
JUDGE

10.09.2018
anju

Whether speaking/reasoned? Yes/No
Whether reportable? Yes/No