IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA No. 52 of 2018
Decided on : 18.08.2018

Pr. Commissioner of Income Tax-1, Chandigarh

. . . Appellant(s)

Versus

M/s International Fresh Farm Products (India) Ltd.

. . . Respondent(s)

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

PRESENT: Ms. Urvashi Dhugga, Sr. Standing Counsel
for the appellant(s)-revenue.

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AJAY KUMAR MITTAL, J. (Oral)

A perusal of the case file shows that the tax effect involved in the present appeal is ₹ 82,032/-. Learned counsel for the appellant-revenue did not dispute that Circular No.3/2018, dated 11th July, 2018, has been issued by the C.B.D.T., New Delhi, whereby, the monetary limit has been fixed for filing the appeals in the High Court, which is ₹50,00,000/-. It was also not controverted that the aforesaid circular is applicable to all the pending appeals in the High Court. It was, however, claimed that the present case falls under the exception (c) of Para 10 drawn in the aforesaid circular.

2. Be that as it may, the tax effect involved in the present case is very small i.e. ₹82,032/-. The Apex Court in '**Commissioner of Income tax Vs. Dhanalekshmi Bank Ltd., [2015] 373 ITR 526 (SC)**', where the tax effect was low, had dismissed the appeal without going into the merits of the appeal leaving the question of law open.

2. In view of the aforesaid, 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

August 18, 2018
J.Ram

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