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HIGH COURT OF CHHATTISGARH, BILASPUR

MCC No. 775 of 2019

(Arising out of order dated 15.05.2019 passed by the Division Bench in Tax Case No. 93 of 2019

- Assistant Commissioner Income Tax, Circle-2(1), Bilaspur Chhattisgarh. District : Bilaspur, Chhattisgarh

---- Applicant

Versus

- Shri Praveen Saluja In Front Of Ghosh Nursing Home Tikrapara, Bilaspur, Chhattisgarh., District : Bilaspur, Chhattisgarh

---- Respondents

For Revenue/Applicant : Shri Amit Chaudhari and Ms. Naushina Ali, Advocate

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Hon'ble Shri P. R. Ramachandra Menon, Chief Justice
Hon'ble Shri Manindra Mohan Shrivastava, Judge

Order on Board

P. R. Ramachandra Menon, Chief Justice

27.09.2019

1. Interference declined by this Court in Tax Case No.93/2018 on 15.05.2019 is sought to be re-set by filing the present MCC with reference to some material aspects stated as omitted to be brought to the notice of this Court.

2. The learned Standing Counsel submits that, after filing the MCC on 31.07.2019, some subsequent developments have taken place, whereby the Ministry of Finance Department of Revenue, Central Board of Direct Taxes has issued Circular bearing No.17/2019 on 08.08.2019, whereby the instructions have been given with reference to the new litigation policy as to the circumstances under which cases should be filed and pursued. Paragraph 3 of the said Circular reads as follows :

> "3. Further, with a view to provide parity in filing of appeals in scenarios where separate order is passed by higher appellate authorities for each assessment year vis-a-vis where composite order for more than one

assessment years is passed, para 5 of the circular is substituted by the following para :

> “5. The Assessing Officer shall calculate the tax effect separately for every assessment year in respect of the disputed issues in the case of every assessee. If, in the case of an assessee, the disputed issues arise in more than one assessment year, appeal can be filed in respect of such assessment year or years in which the tax effect in respect of the disputed issues exceeds the monetary limit specified in para 3. No appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in para 3. Further, even in the case of composite order of any High Court or appellate authority which involves more than one assessment year and common issues in more than one assessment year, no appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in para 3. In case where a composite order / judgement involves more than one assessee, each assessee shall be dealt with separately.”

3. By virtue of the turn of events, the learned Standing Counsel submits that no purpose will be served in pursuing this matter and hence appropriate orders could be passed.

4. In the above circumstances, we are of the view that no purpose would be served even if we allow the MCC and the challenge cannot be entertained by virtue of the mandate of the Circular No.17/2019 dated 08.08.2019.

5. Accordingly, MCC stands dismissed.

Sd/-	Sd/-
(P.R. Ramachandra Menon)	**(Manindra Mohan Shrivastava)**
Chief Justice	**Judge**

Chandra