IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No.443 of 2017 (O&M)
Date of decision : 03.09.2019

Pr. Commissioner of Income Tax (Central),
Gurgaon

...... Appellant

versus

M/s Prashanti Surya Construction Co. Pvt. Ltd.

...... Respondent

CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MR.JUSTICE HARNARESH SINGH GILL

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Present :- None for the appellant.

Mr. K.L.Goyal, Senior Advocate with
Mr. Chetan Sood, Advocate
for the respondent.

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AJAY TEWARI, J. (Oral)

1. We find that the tax effect involved is less than the monetary limit as prescribed in Circular No.3 of 2018 dated 11.07.2018 issued by the Central Board of Direct Taxes, further amended vide Circular No.17 of 2019 dated 08.08.2019 read with Letter No.F.No.279/Misc/M-93/2018-ITJ dated 20.08.2019. In the circumstances, we deem it appropriate to dismiss this appeal. Ordered accordingly. However, liberty is granted to the appellant-revenue to file an application for revival of the appeal, in case something survives therein.

2. It is, further, clarified that the 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 appellant-revenue is being left open to be adjudicated in an appropriate case.

3. Since the main case has been dismissed, the pending C.M. Application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(HARNARESH SINGH GILL)
JUDGE

03.09.2019
pooja sharma-I

Whether speaking/reasoned Yes/No

Whether Reportable : Yes/No