IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

105 **ITA No.403 of 2018 (O&M)**
Decided on : 29.03.2019

The Pr. Commissioner of Income Tax-2, Chandigarh
. . . Appellant

Versus

Lakhwinder Singh Panag
. . . Respondent

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL

Present: Ms. Urvashi Dhugga, Sr. Standing Counsel
for the appellant-Revenue.

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<u>AJAY KUMAR MITTAL, J. (Oral)</u>

A perusal of the record shows that the tax effect involved in the present case is ₹ 1,48,983/-. 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

(MANJARI NEHRU KAUL)
JUDGE

March 29, 2019
sonia gugnani

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