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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ ITA 938/2019

PRCIT-24

..... Appellant

Through: Ms. Vibhooti Malhotra, Adv.

versus

SHRI ADITYA KHANNA

..... Respondent

Through: Mr. Kislaya Parashar with Ms. Umang Luthra, Advs.

CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MR. JUSTICE SANJEEV NARULA

<u>O R D E R</u>

% **06.11.2019**

At the outset, learned counsel for the respondent, who appears on advance notice, points out that the tax effect in the present appeal is only Rs. 3 lakhs or so. Ms. Malhotra has submitted that as per her instructions the case is covered by the exception carved out in paragraph 10(d) of the circular dated 11.07.2018, which reads as follows:

> *"10. Adverse judgments relating to the following issues should be contested on merits notwithstanding that the tax effect entailed is less than the monetary limits specified in para 3 above or there is no tax effect:*
>
> *(a)* ....
>
> *(b)* ....
>
> *(c)* ....

(d) Where the addition relates to undisclosed foreign assets/ bank accounts."

A perusal of the impugned order shows that the issue does not relate to "undisclosed foreign assets/ bank accounts." The issue relates to the credit claimed by the respondent assessee in respect of the tax paid to the State Authority in USA.

In our view, the case is, therefore, not covered by Exception carved out in paragraph 10(d) of the Circular dated 11.07.2018.

The present appeal is, therefore, not maintainable on account of the low tax effect and is disposed of.

VIPIN SANGHI, J

SANJEEV NARULA, J

NOVEMBER 06, 2019
N.Khanna