

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

Sr. No.110/2

CM-1442-CII-2021 IN/AND ITA-250-2010

Date of Decision: 16.02.2021

COMMISSIONER OF INCOME TAX II CHANDIGARH

... Appellant

VERSUS

M/S QUARKCITY INDIA PRIVATE LIMITED

...Respondent

CORAM: HON'BLE MS. JUSTICE RITU BAHRI

HON'BLE MRS. JUSTICE ARCHANA PURI

Present: Mr. Manpreet Singh Kanda, Advocate,
for the applicant/respondent.

RITU BAHRI, J.
CM-1442-CII-2021

Notice of this application.

Ms. Urvashi Dhugga, Senior Standing Counsel for the
appellant, accepts notice.

Keeping in view the circular (Annexure R-1), whereby
instructions dated 10.12.2015 have been issued, no appeal is
maintainable where the monetary limit of excess tax is
Rs.1,00,00,000/- (Rupees one crore only). Hence, the present
application is allowed.

Main Case

Consequently, the appeal is dismissed.

(RITU BAHRI)
JUDGE

(ARCHANA PURI)
JUDGE

16.02.2021
himanshu

Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No