

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

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**CM-4916-CII-2021 in/and
ITA-262-2016 (O&M)
Decided on : 2.9.2021**

The Pr. Commissioner of Income Tax (Central)Appellant

VS

Sh. Rajinder Puri

....Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MRS. JUSTICE ALKA SARIN**

Present: Mr. M.S.Kanda, Advocate
for the applicant/respondent.

AJAY TEWARI, J.(Oral)

This is an application praying for dismissal of the appeal in view of the Circular No. 17/2019 dated 8.8.2019 (Annexure R-1) issued by the Central Board of Direct Taxes and judgments of the various High Courts (Annexures R-2 to R-5) due to low tax effect (A.Y.2007-08) than the monetary limit.

Notice of the application.

Mr. Rajesh Katoch, Sr. Standing Counsel with Ms. Pridhi Jaswinder Sandhu, Jr. Standing Counsel has entered appearance on behalf of the non-applicant/appellant and has accepted that in view of the Circular No. 17/2019 dated 8.8.2019 (Annexure R-1) this appeal has to be dismissed.

Consequently, the application is allowed and the main case is taken up on Board today itself and the same is dismissed in view of the Circular No. 17/2019 dated 8.8.2019 (Annexure R-1).

Since the main case has been decided, the pending civil miscellaneous application, if any, also stands disposed of.

**(AJAY TEWARI)
JUDGE**

**(ALKA SARIN)
JUDGE**

**2.9.2021
anuradha**

Whether speaking/reasoned	-	Yes/No
Whether reportable	-	Yes/No