

IN THE HIGH COURT OF ORISSA AT CUTTACK

SJC No. 193 of 1993

***Commissioner of Income Tax, Odisha,
Bhubaneswar***

Petitioner

Mr. R.S Chimanka, Senior Standing Counsel

Mr. A. Kedia, Junior Standing Counsel

-versus-

M/s. Arya Pictures, Cuttack

....

Opposite Party

None

**CORAM:
THE CHIEF JUSTICE
DR. JUSTICE S.K. PANIGRAHI**

Order No.

**ORDER
26.07.2022**

11. 1. In view of the Circular No.3 of 2018 dated 11th July, 2018 issued by the Department of Revenue, Central Board of Direct Taxes, Government of India, the tax effect in this case is below the monetary limit and, therefore, the petition is disposed of in terms thereof.

(Dr. S. Muralidhar)
Chief Justice

(Dr. S.K. Panigrahi)
Judge