

**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**SJC No.108 of 1993**

***Commissioner of Income Tax,*** .... ***Petitioner***  
***Orissa, Bhubaneswar***

Mr. R. S. Chimanka, Senior Standing Counsel along with  
Mr. A. Kedia, Junior Standing Counsel

*-versus-*

***M/s. Victor Construction, Cuttack*** .... ***Opposite Party***  
None

**CORAM:**  
**THE CHIEF JUSTICE**  
**JUSTICE R. K. PATTANAİK**

**ORDER**  
**29.06.2022**

**Order No.**

11. In view of the Circular No.3 of 2018 dated 11<sup>th</sup> 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***

***(R. K. Pattanaik)***  
***Judge***