

IN THE HIGH COURT OF ORISSA AT CUTTACK

SJC No.189 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. Union Steel Products, Cuttack ***Opposite Party***
None

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAİK

ORDER
29.06.2022

Order No.

16. 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

(R. K. Pattanaik)
Judge