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

(121) **ITA-103-2023 (O&M)**
Decided on : 19.12.2023

The Pr. Commissioner of Income Tax, Faridabad ......Appellant(s)

Versus

The Rewari Central Co-operative Bank Ltd., Rewari ......Respondent(s)

**CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA
HON'BLE MS.JUSTICE LAPITA BANERJI**

Present: Mr. Saurabh Kapoor, Sr. Standing Counsel for the appellant.

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G.S. Sandhawalia, J. (Oral)

The present appeal has been filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Delhi Bench dated 13.10.2022 passed in ITA No.7691/Del./2019 regarding the Assessment Year 2012-2013.

2. As per the grounds of appeal the tax effect is of Rs.7,72,500/- which is apparently below the limits prescribed by the CBDT Circular No.17/2019 dated 08.08.2019 for filing appeal under Section 260A.

3. Counsel has endeavored to convince us that the case falls under the exception clause being audit objection raised by the revenue audit.

4. We are not willing to accept the said ground, keeping in view the low tax effect and purpose of the circular, thus, would be frustrated by filing such frivolous appeals. Resultantly, we dismiss the present appeal as not maintainable.

**(G.S. SANDHAWALIA)
JUDGE**

**(LAPITA BANERJI)
JUDGE**

19.12.2023
Naveen

Whether speaking/reasoned :	Yes	
Whether Reportable :		No