IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

102/3 ***2023:PHHC:153832-DB***

ITA-299-2019
Date of Decision: 04.12.2023

The Commissioner of Income Tax (Exemptions), Chandigarh
.....Appellant(s)

Versus

M/s. Punjab Heritage & Tourism Promotion Board, Chandigarh
...Respondent(s)

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

Present: Mr. Varun Issar, Advocate,
for the appellant.

G.S.SANDHAWALIA, J. (Oral)

1. The present appeal has been filed under Section 260A of the Income Tax Act, 1961 (in short 'the Act') against the order dated 07.09.2018 passed by the Income Tax Appellate Tribunal, Chandigarh in ITA No. 157/Chd/2015 for the assessment year 2007-08.

2. Counsel has fairly pointed out that the tax element involved in the present case is only Rs.50,29,240/- and, therefore, the appeal would not be maintainable in view of the Circular No.3/2018 dated 11.07.2018 and Circular No.17/2019 dated 08.08.2019.

3. Accordingly, the appeal stands dismissed as not maintainable.

(G.S. SANDHAWALIA)
JUDGE

04.12.2023 (LAPITA BANERJI)
shivani JUDGE

Whether reasoned/speaking Yes
Whether reportable No