

ITA-17-2006
Date of decision:29.09.2023

The Commissioner of Income Tax
V/s.Appellant

M/s. Industrial Cables (India) Ltd.Respondent

CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA

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

Mr. Pankaj Jain, Senior Advocate with
Mr. Divya Suri, Advocate
for the respondent.

Ritu Bahri, J. (Oral).

The present appeal has been filed by the Income Tax
Department, Patiala against the order of the Income Tax Appellate Tribunal,
Chandigarh, Bench ‘A’ dated 29.07.2005.

Learned counsel for the respondent submits that the tax amount
involved in the present appeal is Rs.28,57,897/- and as per circular No. 17
of 2019 dated 08.08.2019, the appeal is not maintainable.

Keeping in view above, the present appeal is dismissed with
liberty to the appellant to revive it, if any cause of action survives.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

29.09.2023
Divyanshi

Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No