IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

(123) **ITA-150-2023-2023 (O&M)**
Decided on : 05.12.2023

Principal Commissioner of Income Tax, Panchkula

……Appellant(s)

Versus

Haryana State Cooperative Supply & Marketing Federation Ltd.

……Respondent(s)

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

Present: Mr.Yogesh Putney, Advocate for the appellant (s).

*****

G.S. Sandhawalia, J. (Oral)

1. Challenge in the present appeal, filed under Section 260A of the Income Tax Act, 1961 (for short, the 'Act') is to the order dated 17.02.2023 passed by the Income Tax Appellate Tribunal, Chandigarh.

2. Vide the said order, the Tribunal had found that the objections had been decided on 11.07.2017 and prior to deciding the same, the notice under Sections 143(2)/142(1) of the Act had been issued on 23.05.2017. The tax effect for the Assessment Year 2012-13 is only to the tune of Rs.89,25,627/- and the respondent is Haryana State Cooperative Supply & Marketing Federation Ltd., a Government entity.

3. In view of the circular No.17 of 2019 of the Revenue Authority whereby monetary limit has been enhanced to Rs.1 crore, we are of the considered opinion that the appeal itself is not maintainable as the same is misconceived and has wrongly been filed. The same is therefore, liable to be dismissed being not maintainable. The exception provided under Clause (c) is

not meant for the purposes of filing the Income Tax Appeals and frustrating the purpose of the circular by mentioning that the audit objection was there.

4. Accordingly, in view of the above discussion, the present appeal is dismissed in limine.

(G.S. SANDHAWALIA)
JUDGE

(LAPITA BANERJI)
JUDGE

05.12.2023
sailesh

Whether speaking/reasoned :	Yes	
Whether Reportable :		No