

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

ITA-36-2019 (O&M)
Date of decision:-10.05.2023

PR. COMMISSIONER OF INCOME TAX-1, CHANDIGARH

.... Appellant

VS

SH. ANIL TALWAR, SCF-14-15, SECTOR 22-D, CHANDIGARH

...Respondent

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

Present: Ms. Gauri Neo Rampal, Senior Standing Counsel
for the appellant.

Mr. Sanjay Bansal, Senior Advocate with
Mr. Gurdeep Singh, Advocate for the respondent.

Ritu Bahri, J. (Oral)

The instant appeal has been filed against order dated
08.02.2018 for the assessment year 2005-2006.

In identical matters vide order dated 19.02.2020, a direction
was given to the Principal Commissioner of Income Tax to file an
affidavit whether the appeal would be maintainable in view of the
enhanced limited vide circular No.17 of 2019, dated 08.08.2019. Till
date, no affidavit has been filed by the Commissioner of Income Tax.

ITA-36-2019 (O&M)

-2-

Keeping in view that if one appeal, out of the same order has already been withdrawn, this appeal, where tax effect is lower than Rs.1 Crore, is disposed of being not maintainable as per circular No.17 of 2019 dated 08.08.2019.

However, liberty is granted to the appellant to get it revived if it falls within the exceptions of circular dated 20.08.2018.

**(RITU BAHRI)
JUDGE**

**(MANISHA BATRA)
JUDGE**

10.05.2023
pooja saini

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