IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

102 ***2024:PHHC:013564-DB***

ITA-75-2020 (O & M)
Date of Decision: 01.02.2024

Pr. Commissioner of Income Tax-1, Chandigarh .....Appellant(s)

Versus

M/s. Embee Financial Services Ltd. ...Respondent(s)

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

Present: Ms. Pridhi Jaswinder Sandhu, Jr. Standing Counsel,
for the appellant.

G.S.SANDHAWALIA, J. (Oral)

1. A perusal of the paper book would go on to show that the tax effect involved admittedly is only Rs. 2,37,131/-, which is less than the monetary limit as prescribed in the Circular No.3 dated 11.07.2018 read with Circular No.17 dated 08.08.2019 issued by the Central Board of Direct Taxes and its amendment dated 20.08.2019. An averment which has been made that the case would fall under the exception carved out under Para 10(b) of the above said Circular does not impress us in any manner.

2. Accordingly, the present writ petition as well as the application for condonation of delay stand dismissed on account of being not maintainable.

(G.S. SANDHAWALIA)
JUDGE

01.02.2024 (LAPITA BANERJI)
shivani JUDGE

Whether reasoned/speaking Yes
Whether reportable No