



IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

ITA-195-1999 (O&M)
Date of Decision: 31.07.2024

COMMISSIONER OF INCOME TAX, ROHTAKAppellant
MADAN LAL V/s.Respondent

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE SANJAY VASHISTH

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

None for the respondent.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. Learned counsel for the appellant has placed before us complete paper-book of this Appeal as the original paper-book was fully burnt in fire incident which occurred in this High Court in the year 1999.
2. We appreciate the assistance given by the learned counsel for the appellant and take on record the said paper book, correctness of which is not disputed.
3. On perusal of the assessment order impugned, we find that the assessment amount is only ₹12,254/- and the tax is on the lower side.
4. Keeping in view the provisions of circulars dated 11.07.2018 and 15.03.2024 issued by Government of India, Ministry of Finance, Department of Revenue, this Court would not go into the issue involved and dispose of this Appeal.
5. All pending applications filed in this case shall stand disposed of accordingly.

[SANJEEV PRAKASH SHARMA]
JUDGE

July 31, 2024
Ess Kay

[SANJAY VASHISTH]
JUDGE

Whether speaking / reasoned : Yes / No
Whether Reportable : Yes / No