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

(107) **ITA-171-2023 (O&M)**
Decided on : 25.01.2024

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

Versus

Nagina Kochar ……Respondent(s)

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

Present:- Ms.Pridhi Jaswinder Kaur, Advocate for the appellant (s)
(On her request, proceedings are being conducted by Hybrid Mode)

<u>G.S. Sandhawalia, J. (Oral)</u>

1. The present appeal filed under Section 260A of the Income Tax Act, 1961 is not maintainable, keeping in view Circular No.3 of 2018 dated 11.07.2018 of the Central Board of Direct Taxes since the tax effect is only Rs.8,53,486/- which is below the limit.

2. Merely because an averment has been made that audit objection has been raised would not make the appeal maintainable.

3. In view of the above, the present appeal stands dismissed. All pending application(s) also stand disposed of.

**(G.S. SANDHAWALIA)
JUDGE**

**(LAPITA BANERJI)
JUDGE**

January 25th, 2024
sailesh

Whether speaking/reasoned :	Yes	
Whether Reportable :		No

SAILESH RANJAN
2024.01.30 10:54
I attest to the integrity/authenticity
of this document/order