Neutral Citation No. 2023:PHHC:009174-DB

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

(110) **ITA-135-2023 (O&M)**
Decided on : 24.01.2024

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

Versus

Longia Engineers ......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).

G.S. Sandhawalia, J. (Oral)

1. Counsel very fairly states that the present appeal 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.24,00,519/- which is below the limit.

2. However, the argument that it is covered under the exceptions cannot be accepted as it would amount to violating the circular itself by the Department in each and every case by making said averments.

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 24th, 2024
sailesh

Whether speaking/reasoned :	Yes	
Whether Reportable :		No