211 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA-384-2010 (O&M)
DECIDED ON: 13.08.2024

COMMISSIONER OF INCOME TAX-I, CHANDIGARH
.....APPELLANT

VERSUS

M/S PEPSI FOODS PVT. LTD. .....RESPONDENT

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

Present: Mr. Vaibhav Gupta, Standing Counsel, for
Mr. Yogesh Putney, Senior Standing Counsel,
for the appellant.

Mr. Anmol Anand, Advocate, and
Ms. Priya Tandon, Advocate,
for the respondent.

SANJEEV PRAKASH SHARMA, J (ORAL)

1. Admittedly, the tax effect is much less than Rs.1,00,00,000/-, as the challenge is with regard to the allowing of deduction of Rs.57,96,000/-. Even, question No. 'A' as mentioned, is of an amount of Rs.26,41,993/-.

2. In terms of Circular No.5, dated 15.03.2024, since the tax effect in the present writ petition is less than Rs.1,00,00,000/-, therefore, the same is held to be not maintainable.

3. Accordingly, present writ petition stands dismissed.

4. Pending miscellaneous application(s), if any, shall also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

13.08.2024
Lavisha

Whether speaking/reasoned *Yes/No*
Whether reportable *Yes/No*