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

(204) **ITA-813-2010 (O&M)**
Decided on : 29.01.2024

Commissioner of Income Tax, Hisar ……Appellant(s)

Versus

M/s Parkash Industries Ltd. ……Respondent(s)

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

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

Mr. Lalit Thakur, Advocate for the respondent.

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G.S. Sandhawalia, J. (Oral)

The present appeal has been filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Delhi Bench, New Delhi dated 15.05.2009 in ITA No.427/DEL/2006 regarding the Assessment Year 1995-1996

2. As per the grounds of appeal the tax effect is of Rs.79.28 LAKHS which is apparently below the limits prescribed by the CBDT Circular No.17/2019 dated 08.08.2019 read with Circular No.3/2018 dated 11.07.2018 for filing appeal under Section 260A.

3. A perusal of the said circulars would go on to show that same are retrospective, applicable to the pending cases also.

4. In such circumstances, the present appeal is dismissed as not maintainable.

(G.S. SANDHAWALIA)
JUDGE

(LAPITA BANERJI)
JUDGE

29.01.2024
Naveen

Whether speaking/reasoned :	Yes	
Whether Reportable :		No