203 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

2024:PHHC:150700-DB

ITA-350-2016 (O&M)
Date of Decision: 19.11.2024

Principal Commissioner of Income Tax, Panchkula …Appellant

Vs.

M/s Ganesh Dass Piara Lal Jain …Respondent

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

Present: Mr. Saurabh Kapoor, Sr. Standing Counsel with
Ms. Pridhi Sandhu, Jr. Standing Counsel for the appellant.

Ms. Parnika Singla, Advocate for the respondent.

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SANJEEV PRAKASH SHARMA, J.(Oral)

1. Counsel for the appellant submits that in terms of the Circular No.9/2024, dated 17.09.2024, issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, the monetary limits for filing of the appeals by the department before the ITAT, High Court and SLPs before the Supreme Court has been enhanced and the Circular No.5/2024 has been amended and following steps have been taken with the purpose to manage litigations:

> *" 2. As a step towards management of litigation, it has been decided by the Board to revise the monetary limits for filing of appeals in Income-tax cases as stated in Para 4.1 of the aforementioned Circular as follows:*

Sl. No.	*Appeals/SLPs in Income-tax matters*	*Monetary Limit (Tax effect in Rs.)*
1.	*Before Income Tax Appellate Tribunal*	*60 lakh*

2.	*Before High Court*	*2 crore*
3.	*Before Supreme Court*	*5 crore*

3. Monetary limits given in paragraph 2 above with regard to filing appeal/SLP shall be applicable to all cases including those relating to TDS/TCS under the Income-tax Act, 1961 with exceptions as per paras 3.1 and 3.2 of Circular No 5/2024 dated 15.03.2024, where the decision to appeal/file SLP shall be taken on merits, without regard to the tax effect and the monetary limits."

2. The modifications have come into effect from the date of issuance of Circular i.e. 17.09.2024, and therefore shall apply to SLPs/appeals to be filed before the Supreme Court, High Court and Tribunal and also apply to the appeals pending before the Supreme Court, High Court and Tribunal, which have been directed to be withdrawn.

3. In view of aforesaid Circular No.09/2024 dated 17.09.2024, as the case does not fall within the exception clause of Circular No.5/2024, learned counsel prays for withdrawal of the present appeal.

4. Accordingly, we allow the prayer as above, and the appeal is dismissed as withdrawn.

5. All pending applications also stand disposed of accordingly.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SANJAY VASHISTH)
JUDGE

19.11.2024
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1. Whether speaking/reasoned? : Yes/No
2. Whether reportable? : Yes/No