

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

(126) ITA- 49-2020(O&M)
Decided on : 15.01.2024

Pr. Commissioner of Income Tx-2, ChandigarhAppellant
Versus

M/s Saraswati Agro Chemicals India Private LimitedRespondent

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

Present: Ms. Pridhi Jaswinder Sandhu, Jr. Standing Counsel,
for the appellant.

G.S. Sandhawalia, J. (Oral)

1. Present appeal is not maintainable in view of the fact that tax effect on the issue is Rs.2,28,528/- and the overall tax effect is Rs.19,44,501/-, which is below the limit prescribed by the Board vide Circular No.17/2019, dated 08.08.2019 read with circular No.3/2018, dated 11.07.2018. The said averments have also been made in the appeal itself that it is below the monetary limit mentioned in the CBDT Circular No.3 of 2018.
2. Keeping in view the above, the instant appeal is dismissed, being not maintainable.

(G.S. Sandhawalia)
Judge

15.01.2024
monika

(Lapita Banerji)
Judge

Whether reasoned/speaking: Yes/No
Whether reportable: Yes/No