$~55 to 59 & 61

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ ITA 353/2022

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-2 .....Appellant

Through: Mr. Sanjay Kumar, Sr.Standing Counsel with Ms. Easha and Ms.Hemlata Rawat, Standing Counsel.

versus

L. G. ELECTRONICS INC LTD. .....Respondent

Through: Mr. Deepak Chopra, Mr. Ankul Goyal and Mr. Aowiteya Grover, Advs.

56

\+ ITA 354/2022

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-2 .....Appellant

Through: Mr. Sanjay Kumar, Sr.Standing Counsel with Ms. Easha and Ms.Hemlata Rawat, Standing Counsel.

versus

L. G. ELECTRONICS INC. .....Respondent

Through: Mr. Deepak Chopra, Mr. Ankul Goyal and Mr. Aowiteya Grover, Advs.

57

\+ ITA 355/2022

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-2 .....Appellant

Through: Mr. Sanjay Kumar, Sr.Standing Counsel with Ms. Easha and

Ms.Hemlata Rawat, Standing Counsel.

versus

L. G. ELECTRONICS INC. .....Respondent

Through: Mr. Deepak Chopra, Mr. Ankul Goyal and Mr. Aowiteya Grover, Advs.

58

+ ITA 356/2022

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-2 .....Appellant

Through: Mr. Sanjay Kumar, Sr.Standing Counsel with Ms. Easha and Ms.Hemlata Rawat, Standing Counsel.

versus

L. G. ELECTRONICS INC. .....Respondent

Through: Mr. Deepak Chopra, Mr. Ankul Goyal and Mr. Aowiteya Grover, Advs.

59

+ ITA 381/2022

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-2 .....Appellant

Through: Mr. Sanjay Kumar, Sr.Standing Counsel with Ms. Easha and Ms.Hemlata Rawat, Standing Counsel.

versus

L. G. ELECTRONICS INC. .....Respondent

Through: Mr. Deepak Chopra, Mr. Ankul

Goyal and Mr. Aowiteya Grover, Advs.

61

\+ ITA 391/2022

COMMISSIONER OF INCOME TAX (INTERNATIONAL TAXATION)-2 .....Appellant

Through: Mr. Sanjay Kumar, Sr.Standing Counsel with Ms. Easha and Ms.Hemlata Rawat, Standing Counsel.

versus

L. G. ELECTRONICS INC. .....Respondent

Through: Mr. Deepak Chopra, Mr. Ankul Goyal and Mr. Aowiteya Grover, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **13.09.2024**

1. Mr. Chopra, learned counsel appearing for the respondents has drawn our attention to the tax effect which would form subject matter of the instant appeals and all of those being below INR 1,00,00,000/-.

2. However, Mr. Kumar had contended that since the challenge was to an order passed by the Commissioner under Section 263 of the Income Tax Act, 1961 [**'Act'**], tax effect cannot be quantified and the appeals would therefore be maintainable.

3. We, however, take note of the following pertinent observations as rendered by a Division Bench of the Court in **Pr. Commissioner of Income Tax vs. Pushp Steel** [2023 SCC OnLine Del 8240] and

which is extracted hereinbelow:

> "**14.** It is apparent from the above that the tax effect is in the vicinity of Rs. 2,20,100, which is less than the threshold of Rs. 1,00,00,000 for filing an appeal in the High Court. The learned counsel for the appellant submits that since the Commissioner had set aside the assessment order with a direction to the assessee to make a fresh assessment, the tax effect could not be ascertained and the appeal was not covered under the Central Board of Direct Taxes circulars issued in this regard. The said contention is unpersuasive. The orders passed under section 263 of the Act are not excluded from the purview of the circular issued by the Central Board of Direct Taxes (CBDT) fixing the monetary limits for filing appeals. In the present case, although the Commissioner had remanded the matter to the Assessing Officer, he had also broadly quantified the income, which, according to the Commissioner, had been underassessed. A meaningful reading of the order passed by the Commissioner under section 263 of the Act clearly indicates that the net tax effect of setting aside the said order is far below the monetary limit specified by the Central Board of Direct Taxes.
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> **15.** In view of the aforesaid, we dismiss the present appeal on the ground that it is belated; the tax effect is below the monetary limit; and no substantial question of law arises in the present appeal."

4. In view of the aforesaid, these appeals shall stand dismissed on the ground of low tax effect.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

SEPTEMBER 13, 2024
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