IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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202 **ITA-338-2009 (O&M)**
Date of Decision: 05.03.2026

COMMISSIONER OF INCOME TAX-II ...Appellant

Vs.

M/S BHARDWAJ BUILDERS CHANDIGARH …Respondents

CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MR. JUSTICE AMARINDER SINGH GREWAL

Present:- Ms. Urvashi Dugga, Advocate *(through V.C.)*
Ms. Kavita, Advocate for the appellant

Ms. Parnika Singla, Advocate
for respondent

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<u>JAGMOHAN BANSAL, J. (ORAL)</u>

1. Learned counsel for the respondent at the outset submits that amount of tax involved is less than Rs.50 lacs. As per circular No.5/2024 dated 15.03.2024 issued by Central Board of Direct Taxes (for short 'CBDT'), appeal is not maintainable. This Court vide order dated 15.03.2023 has dismissed as withdrawn *ITA-160-2019* though there was order by Commissioner under Section 263 of Income Tax Act, 1961 (for short '1961 Act'). Gujarat High Court in ***"Principal Commissioner Income Tax Vs. Vinodbhai Ranchhodbhai Parekh",*** **Law Finder Doc ID#1713079** has clearly held that appeal cannot be entertained merely on the ground that order was passed under Section 263 of 1961.

2. Learned counsel for appellant submits that as per Clause (f) of paragraph 3.1 of aforesaid circular, appeal is maintainable despite tax effect being less than monetary limit.

3. Gujarat High Court in ***Vinodbhai Ranchhodbhai Parekh (supra)*** noticing CBDT circular has clearly held that monetary limit is applicable even where order has been passed under Section 263 of 1961 Act. In the case in hand, amount of tax involved is less than Rs.50 lacs and as per order dated 15.03.2023 of this Court in *ITA-160-2019* and Gujarat High Court in ***Vinodbhai Ranchhodbhai Parekh (supra)*** appeal is liable to be dismissed as withdrawn, however, learned counsel for appellant is not willing to withdraw, thus, dismissed on the ground of monetary limit.

4. Pending application(s), if any, stands disposed of.

(JAGMOHAN BANSAL)
JUDGE

(AMARINDER SINGH GREWAL)
JUDGE

March 05, 2026
Deepak DPA

Whether Speaking/reasoned Yes/No
Whether Reportable Yes/No