

Court No. - 29

Case :- INCOME TAX APPEAL DEFECTIVE No. - 15 of 2023

Appellant :- The Commissioner Of Income Tax (Tds) And Another

Respondent :- State Bank Of India, Lcpc Branch Sector-62 Noida

Counsel for Appellant :- Gaurav Mahajan

Hon'ble Pritinker Diwaker, Acting Chief Justice

Hon'ble Saumitra Dayal Singh, J.

Re: Civil Misc. Exemption Application No. 1 of 2023

1. Certified copy of the order of the Tribunal has been annexed to the Income Tax Appeal No. 11 of 2023 (filed against the common order). Therefore, filing of certified copy is exempted.

2. Exemption application is **allowed**.

Order on Appeal

3. Heard Sri Gaurav Mahajan, learned counsel for the revenue.

4. While question of law has been pressed on the strength of certain decisions, upon query, learned counsel for the revenue fairly states, tax effect is about Rs. 4,11,000/-.

5. Clearly, the revenue involved in the present appeal is below the monetary limit of Rs.1 crore set by the CBDT vide its Circular No.17/2019 [F.No.279/Misc.142/2007-ITJ(PT.)], dated 8 August 2019. Also, the tax effect is too small to warrant any interference under Section 260-A of the Income Tax Act, 1961.

6. Accordingly, the present appeal is **dismissed**.

Order Date :- 22.3.2023

Abhilash

(S. D. Singh, J) (Pritinker Diwaker, ACJ)