IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

ITA No. 9 of 2010 a/w ITA Nos. 10 and 11 of 2010
Date of decision: 8.3.2016..

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1. ITA No. 9 of 2010
Commissioner of Income Tax, Shimla …Appellant.

Versus

M/s H.P.Energy Development Agency (HIMURJA(, Shimla.
…..Respondent.

2. ITA No. 10 of 2010
Commissioner of Income Tax, Shimla …Appellant.

Versus

M/s H.P.Energy Development Agency (HIMURJA(, Shimla.

…..Respondent.

3. ITA No. 11 of 2010
Commissioner of Income Tax, Shimla …Appellant.

Versus

M/s H.P.Energy Development Agency (HIMURJA(, Shimla.
…..Respondent.

Coram

The Hon'ble Mr. Justice Sanjay Karol, Judge.
The Hon'ble Mr. Justice Tarlok Singh Chauhan, Judge.

Whether approved for reporting?[1]

For the Appellant : **Mr. Vinay Kuthiala, Senior Advocate, with Ms. Vandana Kuthiala, Advocate.**

For the Respondents : **Mr. Vishal Mohan, Advocate.**

Sanjay Karol, Judge (*Oral)*

Pursuant to circular No. 21/2015 issued vide F.No. 279/Misc.142/2007-ITJ(Pt) by Government of India, Ministry

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Whether the reporters of the local papers may be allowed to see the Judgment?

of Finance, Department of Revenue, Central Board Direct Taxes dated 10.12.2015 an office order dated 4th January, 2016 stands issued by the Registrar (Judicial & JB) of this Court to the following effect:

> "Hon'ble the Chief Justice has been pleased to order in pursuance of circular No. 21/2015 issued vide F.No. 279/Misc.142/2007-ITJ(Pt) by Government of India, Ministry of Finance, Department of Revenue, Central Board Direct Taxes dated 10.12.2015 as under:
>
> "(1) It is to be specifically mentioned by the Income Tax Department while filing the appeal in the High Court that the tax effect exceeds ₹ 20,00,000/- except in the following matters:
>
> (a) Where the Constitutional validity of the provisions of an Act or Rule are under challenge, or
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> (b) Where Board's order, Notification, Instruction or Circular has been held to be illegal or ultra vires, or
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> (c) Where Revenue Audit objection in the case has been accepted by the Department, or
>
> (d) Where the additional relates to undisclosed foreign assets/bank accounts.
>
> 2. The pending appeals where the tax effect does not exceed ₹20,00,000/- are directed to be withdrawn/not pressed.""

2. It is not in dispute that the total tax factor is less than ₹20,00,000/- in each of these appeals and that it does not fall within anyone of the objections, as such, present appeals stand disposed of. Pending applications, if any, also stand disposed of.

(Sanjay Karol)
Judge

(Tarlok Singh Chauhan),
Judge

March 8, 2016.
(GR)