IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

ITA No. 9 of 2015

Decided on: 22.03.2016

Commissioner of Income Tax, Shimla …Appellant.

Versus

M/s. H.P. General Industries Corporation Ltd. …Respondent.

Coram

The Hon'ble Mr. Justice Mansoor Ahmad Mir, Chief Justice.

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

Whether approved for reporting?

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

For the respondent: Mr. Vishal Mohan, Mr. Sushant Kaprate and Mr. Aditya Sood, Advocates.

Mansoor Ahmad Mir, Chief Justice. *(Oral)*

Pursuant to 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, 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 Rs.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*
> >
> > *(b) Where Board's order, Notification, Instruction or Circular has been held to be illegal or ultra vires, or*
> >
> > *(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 The pending appeals where the tax effect does not exceed Rs.20,00,000/- are directed to be withdrawn/not pressed."*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 this appeal and the same does not fall within anyone of the exceptions.

3. As such, the present appeal stands disposed of. Pending applications, if any, also stand disposed of.

(Mansoor Ahmad Mir)
Chief Justice

(Tarlok Singh Chauhan)
Judge

March 22, 2016
(rajni)