IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

ITA No.25 of 2014 a/w ITAs No.26 & 27 of 2014
Date of decision: 21.09.2016

Commissioner of Income Tax ..Appellant

Versus

H.P. Bus Stand Management & Development Authority . Respondent

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Coram:
The Hon'ble Mr. Justice Mansoor Ahmad Mir, Chief Justice
The Hon'ble Mr. Justice Sandeep Sharma, Judge
Whether approved for reporting?

For the Appellant(s): Mr.Vinay Kuthiala, Senior Advocate, with Ms.Vandana Kuthiala, Advocate.

For the respondent(s): M/s Vishal Mohan, Sushant Keprate and 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:*
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> > *"(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 The pending appeals where the tax effect does not exceed Rs.20,00,000/- are directed to be withdrawn/not pressed."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 Rs.20,00,000/- in each of these appeals and that they do not fall within anyone of the exceptions. As such, present appeals stand disposed of. Pending applications, if any, also stand disposed of.

(Mansoor Ahmad Mir)
Chief Justice

September 21, 2016
(rajni/vt)

(Sandeep Sharma)
Judge