IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

ITA No.3 of 2013.
Date of Decision: 24th October, 2018

Commissioner of Income Tax, Shimla. .....Appellant.

Versus

Sarabjit Singh .....Respondent.

Coram
The Hon'ble Mr. Justice Sanjay Karol, Judge.
The Hon'ble Mr. Justice Chander Bhusan Barowalia, Judge.
Whether approved for reporting?[1]

For the appellant : Mr. Sushant Kaprate, Advocate.

For the respondent : Mr. Vinay Kuthiala, Senior Advocate with Mr. Diwan Singh Negi, Advocate, for the respondent.

Sanjay Karol, Judge (oral).

Having perused the record, we are of the considered view that the present appeal needs to be disposed of in terms of Circular No.03 of 2018, on account of 'low tax effect'. This fact is not disputed at the Bar. Ordered accordingly.

2. Needless to add, the disposal of the present appeal shall not be treated as a binding precedent or considered, adjudication on merits of the matter *inter se* or otherwise on the question of law involved in the appeal. It is open for the parties to take up the issues in an appropriate proceedings, as and when required and desired.

3. With the aforesaid observations, present appeal stands disposed of, so also pending applications, if any.

(Sanjay Karol)
Judge

(Chander Bhusan Barowalia)
Judge

24th October, 2018
(CS)

[1] Whether reporters of Local Papers may be allowed to see the judgment? Yes.