



#S-15

% 30.09.2011

Present: Mr. Kiran Babu, Sr. Standing Counsel for the Revenue.
Mr. Rakesh Gupta, Adv. for the assessee.

+ITA No.469/2009

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Though it is stated, in the affidavit that the tax effect in the present appeal is ₹18,69,792/-, the learned counsel for the assessee has provided the Income Tax Computation Form, as per which tax effect is ₹8,16,503/-. We find that the issue in respect of this assessee as arisen in this assessment year is without any cascading effect.

Therefore, this appeal is dismissed on the ground of low tax effect.

A.K. SIKRI, J.**M.L. MEHTA, J.****SEPTEMBER 30, 2011**

pmc