



% 07.07.2011

Present: Mr.A.Shrivastava, Advocate for Mr.Kamal Sawhney,
counsel for the Appellant/Revenue.
Mr.Anoop Sharma and Mr.Manu K.Giri, Advocates for the
Respondent/Assessee.

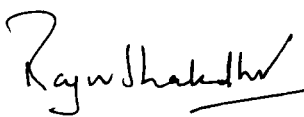
+ ITA No.1107/2009

* It is stated that the tax impact in the present case is less than ₹10.00 lakh. The Department has recently issued an instruction bearing No.3/2011 dated 9.2.2011, which is identical to its earlier instruction bearing No.5/2008 dated 15.5.2008 except that in so far as the High Court is concerned, the monetary limit in respect of appeals, where the questions of law raised need not to be answered, has been raised from ₹4.00 lakh to ₹.10.00 lakh. The Division Bench of this Court in ITA No.89/1999 decided on 28.1.2011 has already held that the instruction bearing No.5/2008 dated 15.5.2008 would apply even to the old pending references and appeals. This principle would, thus, naturally equally apply to the instant instruction bearing No.3/2011 dated 9.2.2011, as well.

The tax effect being less than ₹10.00 lakh in the present appeal, the question of law does not require to be answered.

The appeal is accordingly disposed of.


SANJAY KISHAN KAUL, J.


RAJIV SHAKDHER, J.

July 07, 2011
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