

(2010) 10 P&H CK 0240

High Court Of Punjab And Haryana At Chandigarh

Case No: Income Tax A. No. 209 of 2003

Commissioner of Income Tax

APPELLANT

Vs

Varindra Construction Co.

RESPONDENT

Date of Decision: Oct. 5, 2010**Citation:** (2010) 236 CTR 592 : (2010) 328 ITR 446**Hon'ble Judges:** Ajay Kumar Mittal, J; Adarsh Kumar Goel, J**Bench:** Division Bench**Advocate:** Dinesh Goyal, for the Appellant; Ravish Sood, for the Respondent

Judgement

1. When this appeal was taken up, learned Counsel for the Assessee raised a preliminary objection relying on a judgment of this Court in [Commissioner of Income Tax Vs. Abhinash Gupta](#), . He submitted that the tax effect involved in the appeal was below the limit prescribed for filing of appeal by circular issued in the year 2008.

2. Learned Counsel for the Revenue submitted that the circular issued in the year 2008 did not have retrospective effect and did not control the appeal already filed which had to be decided according to the policy at the time the appeal was filed.

3. In the judgment relied upon on behalf of the Assessee, after referring to the judgment of the Bombay High Court in CIT v. Madhukar K. Inamdar (HUF) (2009) 318 ITR 149, it was observed that though the circular was not retrospective, it applied to pending appeals.

4. We are prima facie of the view that the circular about filing of appeals cannot apply to appeals already filed prior to the date of the circular. In our opinion, the view already taken in the judgment relied upon by learned Counsel for the Assessee may require consideration by a larger Bench.

5. Let the matter be placed before hon"ble the Chief Justice for constituting a larger Bench.