

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No.39994/2019

(Arising out of impugned final judgment and order dated 20-03-2019 in ITA No.416/2018 passed by the High Court Of Punjab &amp; Haryana At Chandigarh)

PRINCIPAL COMMISSIONER OF INCOME TAX 1

Petitioner(s)

VERSUS

M/s. ATULAYA HEALTHCARE PRIVATE LIMITED

Respondent(s)

(FOR ADMISSION and I.R.; and, IA No.179261/2019 - FOR CONDONATION OF DELAY IN FILING)

Date : 04-12-2019 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UDAY UMESH LALIT  
HON'BLE MS. JUSTICE INDU MALHOTRAFor Petitioner(s) Mr. K.M. Nataraj, ASG  
Ms. Niranjana Singh, Adv.  
Md. Akhil, Adv.  
Mrs. Anil Katiyar, AOR

For Respondent(s)

UPON hearing the counsel the Court made the following  
O R D E R

Delay condoned.

Since the tax effect involved in the matter is less than Rs.2 crores, going by the latest circular dated 08.08.2019 issued by the CBDT, we see no reason to interfere in this matter. The special leave petition is dismissed, leaving all the questions of law open.

Pending application(s), if any, shall stand disposed of.

(MUKESH NASA)  
COURT MASTER(SUMAN JAIN)  
BRANCH OFFICER