

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(s). 43172/2019

(Arising out of impugned final judgment and order dated 11-07-2019 in ITA No. 397/2018 passed by the High Court Of Punjab & Haryana At Chandigarh)

PR. COMMISSIONER OF INCOME TAX 1 CHANDIGARH Petitioner(s)

VERSUS

KUANTUM PAPERS LTD. Respondent(s)

(IA No.995/2020-CONDONATION OF DELAY IN FILING)

Date : 10-01-2020 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UDAY UMESH LALIT
HON'BLE MR. JUSTICE VINEET SARAN

For Petitioner(s) Mr. Dhruv Aggarwal, Sr. Adv.
 Ms. Gargi Khanna, Adv.
 Mr. Nalin Kolhi, Adv.
 Ms. Nimisha Menon, Adv.
 Mrs. Anil Katiyar, AOR

For Respondent(s)

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

Delay condoned.

The tax effect in the present matter being less than two crores, in view of the CBDT Circular dated 8.8.2019, we see no reason to interfere. The special leave petition is dismissed.

Pending applications, if any, stand disposed of.

(INDU MARWAH)
COURT MASTER(SUMAN JAIN)
BRANCH OFFICER