

***Pr. Commissioner of Income Tax Vs. Gian Chand Barwal***

**ITA No. 5 of 2025**

**4.5.2026**

**Present:** Mr. Neeraj Sharma and Mr. Ishan Kashyap,  
Advocates, for the appellant.

Mr. Goverdhan Lal Sharma, Advocate, for the  
respondent.

As prayed by learned counsel for the appellant,  
matter is adjourned to enable him to have complete instructions  
with respect to impact of Circular No. 5 of 2024, whereby  
decision has been circulated that appeals shall not be filed in  
cases where tax does not exceed monetary limits given in para  
4.1 of the said Circular, which in present matter is one crore,  
which has been enhanced by Circular No. 9 of 2025 to two  
Crores, whereas monetary tax effect in present matter is less  
than rupees two Crores. Needful be done well before next date.

List on **18<sup>th</sup> May, 2026.**

***(Vivek Singh Thakur),  
Judge.***

***(Ranjan Sharma),  
Judge.***

***4<sup>th</sup> May, 2026.***  
***(Keshav)***