

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Income Tax Appeal No. 33/2024

Principal Commissioner Of Income Tax, Jaipur -Ii, At New Central Revenue Building, Bhagwan Das Road, Jaipur (Raj.)- 302005

----Appellant

Versus

Lokendra Khandelwal, 223, Krishna Square Jda Complex Sub-hash Nagar Shopping Centre Jaipur

----Respondent

For Appellant(s)	:	Mr. Sandeep Pathak with Ms. Jaya Pathak Mr. Utkarsh Meena
For Respondent(s)	:	Mr. Siddharth Ranka with Ms. Swatika Jha Ms. Apeksha Bapna

HON'BLE MR. JUSTICE INDERJEET SINGH
HON'BLE MR. JUSTICE ASHOK KUMAR JAIN

Order

24/04/2026

Learned counsel for the appellant submits that although the tax effect in the present matter is below ₹2 crores, the Department has preferred the appeal on the ground that the case falls under Exception 3.1(h) of the Circular dated 15.03.2024 issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes.

Learned counsel for the respondent opposes the submissions made on behalf of the appellant and contends that the tax effect is only ₹1.09 lakhs and therefore, prays for dismissal of the appeal.

We have perused the order dated 30.06.2023 passed by the learned Income Tax Appellate Tribunal and have also considered the Circular dated 15.03.2024.

In our considered view, the present case does not fall within the said exception; therefore, no case for interference is made out.

In that view of the matter, the present appeal stands dismissed. All pending application(s), if any, shall also stand dismissed.

(ASHOK KUMAR JAIN),J

(INDERJEET SINGH),J