

IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR
BEFORE SH. R.S.SYAL, VICE PRESIDENT AND
SH. N.K.CHOUDHRY, JUDICIAL MEMBER

ITA No.383(Asr)/2017
Assessment Year:2010-11

Asst. CIT,
Circle-1, Jammu

Vs. M/s Kashmir Walnut
Overseas Pvt. Ltd.,
Bari Brahmana, Jammu

(Appellant)

PAN:AACCK9136G
(Respondent)

Appellant by: Sh. S.S. Negi (Ld. DR)
Respondent by: Sh. P.N. Arora (Ld. Adv.)

Date of hearing: 20.02.2018
Date of pronouncement: 21.02.2018

ORDER

PER N.K.CHOUDHRY, JM:

The instant appeal has been preferred by the Revenue Department, on feeling aggrieved against the order dated 30.03.2017 passed by the Ld. CIT(A), J&K, Jammu in Appeal No.197/13-14, for Asst. Year: 2010-11.

2. At the time of hearing, it is seen that the tax effect involved in this appeal of the Revenue Department is less than Rs.10 lacs. The present appeal filed by the Revenue Department is liable to be dismissed, as the same is not maintainable, in view of CBDT Instruction No.21 of 2015, dated 10.12.2015.

3. The Ld. DR also agreed that the tax effect in this appeal is less than Rs.10 lacs. Hence, as per CBDT Instruction No. 21 of 2015, dated 10th Dec., 2015, which is binding on the

Department, the Department is precluded from filing the present appeal, as this Instruction is applicable retrospectively. Therefore, the aforesaid appeal can not survive any longer. Accordingly, the appeal filed by the Revenue is dismissed as not maintainable.

4. In the result, the appeal filed by the Revenue Department stands dismissed.

Order pronounced in the open Court on 21 .02.2018.

Sd/-
(R.S.SYAL)
VICE PRESIDENT

Sd/-
(N.K.CHOUDHRY)
JUDICIAL MEMBER

Dated:21.02.2018

/PK/ Ps.

Copy of the order forwarded to:

- (1) M/s. Kashmir Walnut Overseas Pvt. Ltd.
Bari Brahmana, Jammu
- (2) The ACIT , Circle-1, Jammu
- (3) The CIT(A), J&K, Jammu.
- (4) The CIT concerned.
- (5) The SR DR, I.T.A.T., Amritsar

True copy

By order