

**IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH 'A', CHANDIGARH**

BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER
AND MS. ANNAPURNA GUPTA, ACCOUNTANT MEMBER

ITA No.15/CHD/2018
(Assessment Year : 2013-14)

The D.C.I.T., Circle-6(I), Mohali.	Vs.	Shri Lakhwinder Singh Panag, # Flat No. 824, HIG, Phase-2, Mohali. PAN: AMWPP5825A
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(Appellant)

(Respondent)

Appellant by	: Smt. Chander Kanta, Addl. CIT
Respondent by	: Smt. Shruti
Date of hearing	: 26.04.2018
Date of Pronouncement	: 26.04.2018

ORDER

PER ANNAPURNA GUPTA, A.M. :

This appeal has been filed by the Revenue against the order of CIT(Appeals)-2, Chandigarh dated 16.10.2017 relating to assessment year 2013-14.

2. It is stated that in the present appeal the tax effect is less than the prescribed limit provided by the recent CBDT Circular.

3. According to Circular No.21/2015 dated 10.12.2015, the CBDT in supercession of earlier instructions has directed that department's appeals before ITAT shall not be filed in cases where the tax effect does not exceed the monetary limit of Rs.10 lacs. The tax will not include any interest thereon. It is further clarified that if in the case of an assessee, disputed issues arise in more

than one assessment year, appeal can be filed in respect of such assessment year or years in which the tax effect in respect of disputed issues exceeds the monetary limit so specified. This instruction will apply retrospectively to pending appeals and appeals to be filed henceforth before the Tribunal. The pending appeals below the specified tax limit may be withdrawn/not pressed.

4. Admittedly, in the departmental appeal, the tax effect is less than Rs.10 lacs, therefore, departmental appeal is not maintainable. The learned CIT (Appeals) decided the issue in departmental appeal on facts and the case of the revenue would not fall in the exceptions provided in the above circular.

5. In view of the above, learned D.R. stated that since departmental appeal is filed against the CBDT instructions, therefore, he would not be pressing departmental appeal. Therefore, the above departmental appeal is dismissed being not pressed.

6. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open court.

Sd/-
(SANJAY GARG)
JUDICIAL MEMBER

Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER

Dated : 26.04.2018

Poonam

Copy to:

1. The Appellant
2. The Respondent
3. The CIT(A)
4. The CIT
5. The DR

Assistant Registrar,
ITAT, Chandigarh