

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR (SMC)**

BEFORE SH. SANJAY ARORA, ACCOUNTANT MEMBER

**I.T.A. No. 464(Asr)/2016**  
Assessment Year: 2011-12

Income Tax Officer,  
Ward-2, Tarn Taran

Vs. Sh. Manjinder Singh Sidhu,  
Shop No.158, New Grain Market,  
Tarn Taran

**(Appellant)**

[PAN: AWDPS3728G]  
**(Respondent)**

Appellant by : Sh. A.N.Mishra (DR)  
Respondent by: None

Date of Hearing: 26.07.2018  
Date of Pronouncement: 26.07.2018

**ORDER**

Per Sanjay Arora, AM:

This is an Appeal by the Revenue agitating the Order dated 21.06.2016 by the Commissioner of Income Tax (Appeals)-1, Amritsar ('CIT(A)' for short), allowing the assessee's appeal contesting his assessment u/s. 143(3) of the Income Tax Act, 1961 ('the Act') dated 27.03.2014 for assessment year 2011-12.

2. None appeared for and on behalf of the assessee-respondent when the appeal was called out for the hearing. However, the assessee has, through his counsel, citing Circular No.3 of 2018 dated 11.07.2018, issued by the CBDT, New Delhi, claimed that the tax-effect of the Revenue's appeal is below Rs.20 lacs, and that, therefore, the instant appeal is not maintainable u/s 268A of the Act.

3. The assessee's contention is, on a perusal of the record, found to be correct; the total tax payable pursuant to assessment, as worked out by the Assessing Officer himself at the last page of the assessment order, being at Rs.14.14 lacs. The ld. Departmental Representative (DR), on this being put to him, would also concede to this being the factual position. Under the circumstances, the Revenue's instant appeal is being dismissed *in limine* as not maintainable in view of sec. 268A of the Act. I decided accordingly.

4. In the result, the Revenue's appeal is dismissed *in limine*.

*Order pronounced in the open court on July 26, 2018*

Sd/-  
(Sanjay Arora)  
Accountant Member

Date: 26/7/2018

*PK/ PS.*

Copy of the order forwarded to:

- (1) Sh Sh. Manjinder Singh Sidhu, Shop No.158,  
New Grain Market, Tarn Taran
- (2) The ITO, Ward-2, Tarn Taran
- (3) The CIT(A)-1, Amritsar
- (4) The CIT/CCIT, concerned
- (5) The Sr. DR, I.T.A.T.

True Copy

By Order