

IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR

BEFORE SH. SANJAY ARORA, ACCOUNTANT MEMBER AND  
SH. N.K.CHOUDHRY, JUDICIAL MEMBER

**ITA Nos.384 & 385(Asr)/2017**  
Assessment Years:2012-13 & 2013-14

Asst. CIT,  
Central Circle-I,  
Jammu.

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

**(Appellant)**

PAN:AACCK 9136G  
**(Respondent)**

Appellant by: Sh. Gautam Deb (Ld. DR)  
Respondent by: Sh. P.N. Arora (Ld. Adv.)

Date of hearing: 30.07.2018  
Date of pronouncement: 30.07.2018

**ORDER**

**PER N.K. CHOUDHRY**

The instant both appeals have been filed by the Revenue Department, on feeling aggrieved against the common order dated 30.03.2017 passed by the Ld. CIT(A)-J&K, Jammu u/s 250(6) of the I.T. Act, 1961 (hereinafter called as 'the Act').

**2.** At the time of hearing, it is seen that the tax effect involved in these appeals of the Revenue Department are less than Rs.20 lacs, hence, the present appeals filed by the Revenue Department are liable to be dismissed, as the same are not maintainable, in view of the latest CBDT Instruction No.03 of 2018, dated 11.07.2018.

**3.** The Ld. DR also agreed that the tax effect in these appeals are less than Rs.20 lacs. Hence, as per CBDT Instruction No. 03 of 2018, dated 11<sup>th</sup> July, 2018, which is binding on the Department, the Department is precluded from filing the present appeals, as this Instruction is applicable retrospectively. Therefore, the aforesaid appeals can not survive any longer. Accordingly, the appeals filed by the Revenue Department are dismissed as not maintainable.

**4.** In the result, the appeals filed by the Revenue Department are dismissed.

Order pronounced in the open Court on 30.07.2018.

Sd/-  
(SANJAY ARORA)  
ACCOUNTANT MEMBER

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

Dated:30.07.2018

/PK/ Ps.

Copy of the order forwarded to:

- (1) M/s. Kashmir Walnut Overseas Pvt. Ltd.,  
Bari Brahmana, Jammu.
- (2) The Asst. CIT, 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