

IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR

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

ITA No.596(Asr)/2017
Assessment Year:2008-09

Income Tax Officer,
Ward-2(1), Amritsar

Vs. Sh. Gagandeep Singh,
S/o Sh. Darshan Singh Prop.
M/s. Raja & Co.68,
Railway Link Road, Amritsar

(Appellant)

PAN:ABSPS 9465Q
(Respondent)

Appellant by: Sh. Gautam Deb (Ld. DR)

Respondent by: Sh. P.N. Arora (Ld. Adv.)

Date of hearing: 31.07.2018

Date of pronouncement: 31.07.2018

ORDER

PER N.K. CHOUDHRY

The instant appeal has been filed by the Revenue Department, on feeling aggrieved against the order dated 23.06.2017 passed by the Ld. CIT(A)-1, Amritsar, 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 this appeal of the Revenue Department is less than Rs.20 lacs, hence, the present appeal filed by the Revenue Department is liable to be dismissed, as the same is 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 this appeal is less than Rs.20 lacs. Hence, as per CBDT Instruction No. 03 of 2018, dated 11th July, 2018, 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 Department is dismissed as not maintainable.

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

Order pronounced in the open Court on 31.07.2018.

Sd/-
(SANJAY ARORA)
ACCOUNTANT MEMBER

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

Dated:31.07.2018

/PK/ Ps.

Copy of the order forwarded to:

- (1) Sh. Gagandeep Singh, S/o Sh. Darshan Singh
Prop. M/s. Raja & Co.68, Railway Link Road, Amritsar
- (2) The ITO, War-2(1), Amritsar
- (3) The CIT(A)-1, Amritsar
- (4) The CIT concerned
- (5) The SR DR, I.T.A.T., Amritsar

True copy

By order