

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

**BEFORE SMT. DIVA SINGH, JUDICIAL MEMBER AND  
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER**

**ITA No.1404/Chd/2016**  
Assessment Year: 2009-10

The Asst. CIT  
Circle, Patiala

Vs. Dr. Gurvinder Singh Randhawa  
# 46, Dhaliwal colony,  
Patiala

PAN No. ABKPR1197G

(Appellant)

(Respondent)

Assessee By : Shri. Tej Mohan Singh  
Revenue By : Shri. Yoginder Mittal

Date of hearing : 12/07/2018  
Date of Pronouncement : 17/07/2018

**ORDER**

**PER DR. B.R.R. KUMAR, A.M.:**

The present appeal has been filed by the Revenue against the order of the Ld. CIT(A), Patiala dt. 25/10/2016.

2. In the present appeal the Revenue has raised the following grounds :

1. *In the facts and circumstances of the case, the Ld. CIT(A) has erred in not upholding the rejection of books of account u/s 145(3) of the Income Tax Act, 1961.*

2. *In the facts and circumstances of the case, the Ld. CIT(A) has erred in deleting the addition of Rs. 8,29,000/- made by the AO on account of unaccounted purchases and Rs. 28,75,000/- on account of unaccounted surgeries, totaling to Rs. 37,04,000/-.*

3. *It is prayed that the order of Ld. CIT(A) be set aside and that of the AO restored.*

3. According to Circular No. 03/2018 dated 11/07/2018, the CBDT in supersession 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. 20 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.

4. Admittedly, in the departmental appeal, the tax effect is less than Rs. 20 lacs, therefore, departmental appeal is not maintainable. The Ld. DR could not bring to our notice any exceptions mentioned in the said Circular.

5. In view of the above, appeal of the Revenue is dismissed.

Order pronounced in the open Court.

**Sd/-**  
**(DIVA SINGH)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(DR. B.R.R. KUMAR)**  
**ACCOUNTANT MEMBER**

Dated : 17/07/2018

AG

Copy to:

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