

**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 Nos. 275 & 277/Chd/2018**  
Assessment Years: 2011-12 & 2013-14

The DCIT  
CC-II, CR Building  
Chandigarh

Vs.

Sh. Jitendra Singh  
H.No. 1620, Sector 18-D  
Chandigarh  
PAN No. ACJPS6832K

(Appellant)

(Respondent)

Appellant By : Shri. Tej Mohan Singh  
Respondent By : Sh. Sanjay Dahiya  
Date of hearing : 23/07/2018  
Date of Pronouncement : 26/07/2018

**ORDER**

**PER BENCH:**

Both the above appeals have been filed by the Revenue against the order of the Ld. CIT(A)-3, Gurgaon dt. 26/12/2017.

2. Since the issue raised in both the appeals are common therefore they are being disposed off by way of this common order.

3. Ground No. 1 of ITA No. 275/CHD/2018 filed by the Department pertains to deletion of addition of Rs. 60,62,780/-

3.1 Ground No. 1 of ITA No. 277/CHD/2018 filed by the Department pertains to deletion of addition of Rs. 49,05,748/-

4. Since both the appeals are to be treated as withdrawn as per Circular No. 3/2018 [F.No. 279/Misc.142/2007-ITJ(Pt)] dt. 11/07/2018, wherein the monetary limit for filing appeals revised at Rs. 20,00,000/-, both the above appeals are being dismissed in limine.

Order pronounced in the open Court.

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

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

Dated : 26/07/2018  
AG

Copy to: 1.The Appellant, 2. The Respondent, 3. The CIT, 4. The CIT(A), 5. The DR