

**IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCHES 'B', CHANDIGARH**

BEFORE MS. DIVA SINGH, JUDICIAL MEMBER
AND MS. ANNAPURNA GUPTA, ACCOUNTANT MEMBER

ITA No. 810 & 811/CHD/2017
Assessment Year: 2012-13 & 2013-14

The ACIT,
Circle 2(1),
Chandigarh.

Vs

Shri Vijay Passi,
177E, Industrial Area,
Phase-1, Chandigarh.
PAN : ADRPP0345F

(Appellant)

(Respondent)

Appellant by : Shri Ankur Alya, JCIT (DR)
Respondent by : Shri Atul Mandhar, CA
Date of hearing : 07.08.2018
Date of Pronouncement : 04.09.2018

ORDER

PER BENCH

The present appeals have been filed by the Revenue assailing the correctness of the separate order dated 07.02.2017 of CIT(A)-I Chandigarh pertaining to the 2012-13 and 2013-14 assessment years on identical grounds.

2. The appeals have been heard on an earlier date, however noticing the fact that the tax effect involved in these appeals is below the limit of Rs. 20 lacs, the appeals were directed to be listed to enable the parties to address the issues. The ld. Sr.DR and ld.AR agreed that the tax effect involved in the two separate appeals is much below Rs. 20 lacs in terms of CBDT Circular No. 3/2018 dated 11.07.2018 by. We notice that the said Circular is retrospective. Accordingly, the appeals of the Revenue are dismissed as having been filed contrary to the CBDT Circular by which the Tax Authorities are bound. Said order was pronounced in the Open Court at the time of hearing itself.

3. In the result, the appeals of the Revenue are dismissed.

Order pronounced in the Open Court on 04.09. 2018.

Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER

'Poonam'
Copy to:

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

Sd/-
(DIVA SINGH)
JUDICIAL MEMBER

Asstt. Registrar
ITAT, Chandigarh.