

**IN THE INCOME TAX APPELLATE TRIBUNAL
CHANDIGARH BENCHES, 'SMC', CHANDIGARH**

BEFORE MS. DIVA SINGH, JUDICIAL MEMBER

**ITA No 371/CHD/2018
Assessment year: 2013-14**

The DCIT,
Circle,
Parwanoo.
PAN No. ABIFS7637N

Vs. M/s S.K.G. Print O Pack,
Gullerwala, Sai Road,
Baddi, Distt.Solan (HP).

(Appellant)

(Respondent)

Appellant By : Shri Manoj Kumar, Sr.DR
Respondent By : None
Date of hearing : 18.07.2018
Date of Pronouncement : 05.09. 2018

ORDER

The present appeal has been filed by the Revenue assailing the correctness of the order dated 17/01/2018 of CIT(A) Shimla pertaining to 2013 – 14 assessment year.

2. At the time of hearing, no one was present on behalf of the assessee. The ld. Sr.DR was heard.

3. A perusal of the record shows that the tax effect involved in the present appeal is much below the taxable limit of Rs. 20 lakh as laid down by the CBDT circular No. 3/2018 dated 11.07.2018 wherein the tax limit for filing of the appeals before the ITAT has been fixed at Rs. 20 lakh. It is seen that the addition made by way of restricting the deduction to 25% resulted in an addition of Rs. 11,77,108/- which has been allowed by the CIT(A) which is under challenge in the present proceedings. Accordingly, relying on the aforesaid Circular, the appeal of the revenue is dismissed as not pressed.

4. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the Open Court on 05.09.2018.

Sd/-

**(DIVA SINGH)
JUDICIAL MEMBER**

'Poonam'

Copy to:

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

Asstt. Registrar/ITAT,Chandigarh.