

**आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "ए", चण्डीगढ़**  
**IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "A", CHANDIGARH**

**श्रीमती दिवा सिंह, न्यायकि सदस्य एवं, डा. बी.आर.आर. कुमार, लेखा सदस्य**  
**BEFORE: SMT. DIVA SINGH, JM & Dr. B.R.R. KUMAR, AM**

आयकर अपील सं./ ITA NO. 1095/Chd/2017

निर्धारण वर्ष / Assessment Year : 2013-14

The Dy. CIT Circle-7, Ludhiana	बनाम	M/s Franklin Laboratories (India) Pvt. Ltd. 386/1, Maharani Jhansi Road, Civil Lines, Ludhiana
स्थायी लेखा सं./PAN NO: AAACF2313C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

आयकर अपील सं./ ITA NO. 1452/Chd/2017

निर्धारण वर्ष / Assessment Year : 2014-15

The ITO Ward-1, Barnala	बनाम	Sh. Darshan Singh Prop. M/s Gill Egg Sales, Mansa Road Handiaya Barnala
स्थायी लेखा सं./PAN NO: BGOPS5340A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri. Parikshit Aggarwal

राजस्व की ओर से/ Revenue by : Smt. Chandrakanta

सुनवाई की तारीख/Date of Hearing : 08/08/2018

उद्घोषणा की तारीख/Date of Pronouncement : 25/09/2018

**आदेश/Order**

**PER BENCH :**

Both the above appeals have been filed by the Revenue against the order of the Ld. CIT(A).

2. 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.

3. Admittedly, in the departmental appeals, 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.

4. In view of the above, both the above appeals of the Revenue are dismissed.

Order pronounced in the open Court.

Sd/-

**दिवा सिंह  
(DIVA SINGH)**

**न्यायकि सदस्य/ Judicial Member**

AG

Date: 25/09/2018

Sd/-

**डा. बी.आर.आर. कुमार,  
(Dr. B.R.R. KUMAR)**

**लेखा सदस्य/ Accountant Member**

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar