

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR.**

BEFORE SH. SANJAY ARORA, ACCOUNTANT MEMBER
AND SH. N. K. CHOUDHRY, JUDICIAL MEMBER

I. T. A. No. 792/(Asr)/2017

Assessment Year: 2014-15

Assistant Commissioner of
Income-tax, Circle-1, Jammu

(Appellant)

Vs. Ramesh Bhoominathan,
Flat No. 305, 3rd Floor, Capri
Building, Raheja Exotica,
Vill- Erangal Madh Island,
Maland West Mumbai
[PAN: AAOPR 8964J]

(Respondent)

Appellant by : Sh. Charan Das (D.R.)

Respondent by: None

Date of Hearing: 17.10.2018

Date of Pronouncement: 17.10.2018

ORDER

Per Sanjay Arora, AM:

This is an Appeal by the Revenue arising out of the Order by the Commissioner of Income Tax (Appeals), Jammu ('CIT(A)' for short) dated 18.7.2017, allowing the assessee's appeal contesting his assessment under section 143(3) of the Income Tax Act, 1961 ('the Act' hereinafter) dated 29.12.2016 for the Assessment Year (AY) 2014-15.

2. At the outset, it was observed by the Bench that the 'tax effect' of the instant appeal by the Revenue is below Rs. 20 lacs, i.e., the threshold monetary limit applicable for the Revenue's appeals before the Tribunal u/s. 268A of the Act as per the latest Instruction, i.e., No. 3 of 2018, dated 11.07.2018, by the CBDT, so

that it is not maintainable. With reference to the ground of appeal assumed before us as well as the assessment order, it was confirmed by the Bench that the 'tax effect' is below Rs. 20 lacs inasmuch as the disallowance under challenge is for Rs. 45.51 lacs.

3. Section 268A of the Act provides that an appellate authority, including the Appellate Tribunal, shall have regard to the instructions, directions, orders, etc. issued by the Board from time to time fixing monetary limits for the purpose of regulating the filing of appeals by the Revenue before the different appellate authorities, and which shall, while deciding those appeals, have regard to the said limits. The monetary limit fixed per the latest instruction supra for the appeals before the tribunal is Rs. 20 lacs.

4. Under the circumstances, therefore, the instant appeal, being covered by section 268A read with the applicable instruction cited supra, which is to apply for pending appeals as well, is not maintainable. The Revenue's appeal is accordingly dismissed in *limine* as not maintainable. We decide accordingly.

5. In the result, the Revenue's appeal is dismissed in *limine*.

Order pronounced in the open court on October 17, 2018

Sd/-

(N. K. Choudhry)

Judicial Member

Sd/-

(Sanjay Arora)

Accountant Member

Date: 17.10.2018

/GP/Sr. Ps.

Copy of the order forwarded to:

- (1) The Appellant: Assistant Commissioner of Income-tax, Circle-1, Jammu
- (2) The Respondent: Ramesh Bhoominathan, Flat No. 305, 3rd Floor, Capri Building, Raheja Exotica, Vill- Erangal Madh Island, Maland West Mumbai
- (3) The CIT(Appeals), Jammu
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T.

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By Order