

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR ('SMC')**

BEFORE SH. SANJAY ARORA, ACCOUNTANT MEMBER

I.T.A. No. 155(Asr)/2018

Assessment Year: 2009-10

Income Tax Officer,
Ward-1, Phagwara

vs. Sh. Darshan Singh
s/o Sh. Sarwan Singh
VPO: Manak Wahid,
Tehsil: Phagwara.

[PAN: HASPS 9564L]

(Appellant)

(Respondent)

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

Respondent by: None.

Date of Hearing: 24.10.2018

Date of Pronouncement: 24.10.2018

ORDER

Per Sanjay Arora, AM:

This is an Appeal by the Revenue directed against the Order by the Commissioner of Income Tax (Appeals)-2, Jalandhar ('CIT(A)' for short) dated 22.01.2018, partly allowing the assessee's appeal contesting his assessment under section 144 r/w s.147 of the Income Tax Act, 1961 ('the Act' hereinafter) dated 18.03.2016 for the Assessment Year (AY) 2009-10.

2. At the outset, it was observed by the Bench that the tax effect of the instant appeal 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 grounds of appeal assumed before the tribunal as

well as the assessment order, assessing the total income at Rs. 36.83 lacs, it was confirmed by the Bench that the tax-effect is below rupees twenty lakhs; the sole addition, since deleted, under challenge being for Rs. 36.82 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 this appeal, has 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 24, 2018

Sd/
(Sanjay Arora)
Accountant Member

Date: 24.10.2018

/PK/ Ps.

Copy of the order forwarded to:

- (1) Sh. Darshan Singh S/o Sh. Sarwan Singh VPO Manak Wahid,
Tehsil Phagwara.
- (2) The ITO, Ward-1, Phagwara
- (3) The CIT(Appeals)-2, Jalandhar True Copy
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T By Order