

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

BEFORE SH. SANJAY ARORA, ACCOUNTANT MEMBER

**I.T.A. No. 378(Asr)/2016**

Assessment Year: 2010-11

Income Tax Officer,  
Ward-2(2), Jammu

Vs. Mirza Naheim Aslam, Prop. Mirza  
Trading Co., r/o Dhanour, Rajouri  
[PAN: APOPA 9723K]

**(Appellant)**

**(Respondent)**

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

Respondent by: None

Date of Hearing: 22.10.2018

Date of Pronouncement: 22.10.2018

**ORDER**

Per Sanjay Arora, AM:

This is an Appeal by the Revenue directed against the Order by the Commissioner of Income Tax (Appeals), Jammu ('CIT(A)' for short) dated 28.03.2016, allowing the assessee's appeal contesting his assessment under section 143(3)/r.w.s. 147 of the Income Tax Act, 1961 ('the Act' hereinafter) dated 14.03.2014 for the Assessment Year (AY) 2010-11.

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. 49.94 lacs, it was

confirmed by the Bench that the tax-effect is below rupees twenty lakhs; the Id. CIT(A) reducing the income estimate from 8% to 2%, allowing thus a relief of Rs. 37.45 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 22, 2018*

Sd/-  
(Sanjay Arora)  
Accountant Member

Date: 22.10.2018

/GP/Sr. Ps.

Copy of the order forwarded to:

- (1) Mirza Naheim Aslam, Prop. Mirza Trading Co., R/o Dhanour, Rajouri
- (2) The ITO, Ward-2(2), Jammu
- (3) The CIT(Appeals), Jammu
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T

True Copy  
By Order