

**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. 80/(Asr)/2014
Assessment Year: 2010-11

Asst. Commissioner of Income Tax, Circle, Srinagar	Vs.	Arun Kumar Seth, Prop. Seth Sales Corporation Maharaja Bazar, Srinagar [PAN: AJBPS 4215K]
(Appellant)		(Respondent)

Appellant by : Smt. Prabhjot Kaur, CIT-D.R.
Respondent by: Sh. Tarun Bansal, Adv.

Date of Hearing: 29.10.2018
Date of Pronouncement: 29.10.2018

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 29.11.2013, partly allowing the assessee's appeal contesting his assessment under section 143(3) of the Income Tax Act, 1961 ('the Act' hereinafter) dated 11.03.2013 for the Assessment Year (AY) 2010-11.

2. At the outset, it was observed by the Bench that the assessee has, through his counsel, moved an application claiming 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 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 disallowances under challenge aggregate to Rs. 39.97 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 29, 2018

Sd/-

(N. K. Choudhry)
Judicial Member

Sd/-

(Sanjay Arora)
Accountant Member

Date: 29.10.2018

/GP/Sr. Ps.

Copy of the order forwarded to:

- (1) The Appellant: Asst. Commissioner of Income Tax, Circle, Srinagar
- (2) The Respondent: Arun Kumar Seth, Prop. Seth Sales Corporation Maharaja Bazar, Srinagar
- (3) The CIT(Appeals), Jammu
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T.

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By Order