

**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. Nos. 199 & 200/(Asr)/2018**  
Assessment Years: 2013-14 &2014-15

Asst. Commissioner of Income Tax, Circle-3, Amritsar	Vs.	Amritsar Beverages Pvt. Ltd., P.O. Rayon & Silk Mills, G.T. Road, Amritsar [PAN: AACCA 6736G]
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by : Sh. Charan Das, Sr. D.R.  
Respondent by: None

Date of Hearing: 30.10.2018  
Date of Pronouncement: 30.10.2018

**ORDER**

Per Sanjay Arora, AM:

This is a set of two Appeals by the Revenue arising out of separate Orders by the Commissioner of Income Tax (Appeals)-1, Amritsar ('CIT(A)' for short) dated 18.01.2018 and 11.01.2018 respectively for the two consecutive years aforementioned, partly allowing the assessee's appeals contesting its' assessments under section 143(3) of the Income Tax Act, 1961 ('the Act' hereinafter) for the relevant years, being Assessment Years (AYs.) 2013-14 & 2014-15.

2. At the outset, it was observed by the Bench that the 'tax effect' of the instant appeals 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 orders, it was confirmed by the Bench that the 'tax effect' is below Rs. 20 lacs each inasmuch as the addition under challenge in these appeals is at Rs. 40.62 lacs and Rs. 42.30 lacs for the two consecutive years respectively.

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 appeals are dismissed in *limine*.

*Order pronounced in the open court on October 30, 2018*

Sd/-

(N. K. Choudhry)

Judicial Member

Sd/-

(Sanjay Arora)

Accountant Member

Date: 30.10.2018

/GP/Sr. Ps.

Copy of the order forwarded to:

- (1) The Appellant: Asst. Commissioner of Income Tax, Circle-3, Amritsar
- (2) The Respondent: Amritsar Beverages Pvt. Ltd.,  
P.O. Rayon & Silk Mills, G.T. Road, Amritsar
- (3) The CIT(Appeals)-1, Amritsar
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T.

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By Order