

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "बी", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH
'B', CHANDIGARH

श्रीमती दिवा सिंह, न्यायिक सदस्य एवं डा. बी.आर.आर. कुमार, लेखा सदस्य
BEFORE: SMT. DIVA SINGH, JM & Dr. B.R.R.KUMAR, AM

आयकर अपील सं./ ITA No. 699/CHD/2016

निर्धारण वर्ष / A.Y : 2011-12

The ACIT, Circle, Sangrur.	बनाम VS	M/s Satyam Home Furnishing P.Ltd., Mansa Road, Dhaula, Barnala.
स्थायी लेखा सं./PAN No.AABCJ8398J		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

राजस्व की ओर से/ Revenue by : Shri Manjit Singh, Sr.DR

निर्धारिती की ओर से/Assessee by : Shri Ashwani Kumar

सुनवाई की तारीख/Date of Hearing : 11.10.2018

उद्घोषणा की तारीख/Date of Pronouncement : 31.10.2018

आदेश/ORDER

PER DIVA SINGH

The present appeal has been filed by the Revenue assailing the correctness of the order dated 30.03.2016 of CIT(A) Patiala pertaining to 2011-12 assessment year on various grounds.

2. It was common stand of the parties before the Bench that the tax effect involved in the present appeal is less than Rs. 20 lacs. The Id. AR makes a prayer that the appeal having been filed in violation of CBDT Circular No. 3/2018 dated 11.07.2018 may be dismissed. The Id. Sr.DR on going through the material available on record agreed that the submissions of the assessee on facts are correct.

3. We have heard the rival submissions and perused the material on record. On consideration thereof, we are of the view that the appeal of the Revenue is to be dismissed on the grounds of low tax effect in terms of the aforesaid circular of the CBDT by which the Tax Authorities are bound. The appeal of the Revenue, accordingly, is dismissed as not pressed.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order Pronounced in the Open Court on 31.10. 2018.

Sd/-

(डा. बी.आर.आर. कुमार)
(Dr. B.R.R. KUMAR)

लेखा सदस्य/ Accountant Member

"पूनम"

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant – 2. प्रत्यर्थी/ The Respondent 3.आयकर आयुक्त/ CIT4.आयकर आयुक्त (अपील)/ The CIT(A)
- 5.विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH 6. गार्ड फाईल/ Guard File

Sd/-

(दिवा सिंह)
(DIVA SINGH)

न्यायिक सदस्य/Judicial Member