

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

श्री संजय गर्ग, न्यायिक सदस्य एवं, डा. बी.आर.आर. कुमार, लेखा सदस्य
BEFORE: SHRI. SANJAY GARG, JM & Dr. B.R.R. KUMAR, AM

आयकर अपील सं./ ITA No. 744/Chd/2016

निर्धारण वर्ष / Assessment Year : 2004-05

The DCIT Circle-I, Ludhiana	बनाम	M/s Akal Springs Ltd. A-8, Phase-V Focal Point, Ludhiana
स्थायी लेखा सं./PAN No: AABCA4456A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

Cross Objection No. 32/Chd/2016
(In ITA No. 744/Chd/2016)
Assessment Year: 2004-05

M/s Akal Springs Ltd. A-8, Phase-V Focal Point, Ludhiana	बनाम	The DCIT Circle-I, Ludhiana
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निर्धारिती की ओर से/Assessee by : None

आयकर अपील सं./ ITA No. 862/Chd/2018

निर्धारण वर्ष / Assessment Year : 2013-14

The ACIT C-6 Ludhiana	बनाम	Sh. Vivek Verma 126, Civil Lines Green Park, Ludhiana
स्थायी लेखा सं./PAN No: AAOPV1881G		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

Cross Objection No. 44/Chd/2018
(In ITA No. 862/Chd/2018)
Assessment Year: 2013-14

Sh. Vivek Verma 126, Civil Lines Green Park, Ludhiana	बनाम	The ACIT C-6 Ludhiana
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निर्धारिती की ओर से/Assessee by : None

आयकर अपील सं./ ITA No. 61/Chd/2017

निर्धारण वर्ष / Assessment Year : 2007-08

The DCIT C-6 Ludhiana	बनाम	M/s IOL Chemicals & Pharmaceuticals Ltd. 85, Industrial Area-A, Ludhiana
स्थायी लेखा सं./PAN No: AABC11842A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Ashwani Kumar

आयकर अपील सं./ ITA No. 888/Chd/2018
निर्धारण वर्ष / Assessment Year : 2008-09

The Asstt. CIT Circle 2(1) Chandigarh	बनाम	Sh. Sanjay Dahuja H.No. 76, Sector-7 Panchkula
स्थायी लेखा सं./PAN No: ABDPD7904N		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Atul Mandhar

आयकर अपील सं./ ITA No. 61/Chd/2016
निर्धारण वर्ष / Assessment Year : 2011-12

The Dy. CIT Circle-6, Shimla	बनाम	M/s Hotel Landmark The Mall, Shimla
स्थायी लेखा सं./PAN No: AAEFH9693Q		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

आयकर अपील सं./ ITA No. 419/Chd/2017
निर्धारण वर्ष / Assessment Year : 2013-14

The DCIT Circle, Shimla	बनाम	M/s Hotel Landmark The Mall, Shimla
स्थायी लेखा सं./PAN No: AAEFH9693Q		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Ashwani Kumar

आयकर अपील सं./ ITA Nos. 611 & 612/Chd/2017
निर्धारण वर्ष / Assessment Years : 2009-10 & 2010-11

The ACIT Central Circle-II, Ludhiana	बनाम	Kaur Sain Spinners Ltd. Gali No. 9, Guru Arjun Dev Nagar, Ludhiana
स्थायी लेखा सं./PAN No: AABCK6958K		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

Cross Objection Nos. 37 & 38/Chd/2017
(In ITA Nos. 611 & 612/Chd/2017)
Assessment Years: 2009-10 & 2010-11

Kaur Sain Spinners Ltd. Gali No. 9, Guru Arjun Dev Nagar, Ludhiana	बनाम	The ACIT Central Circle-II, Ludhiana
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निर्धारिती की ओर से/Assessee by : Shri Ashwani Kumar

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

सुनवाई की तारीख/Date of Hearing : 30/10/2018

उदघोषणा की तारीख/Date of Pronouncement : 30/10/2018

आदेश/Order

PER BENCH :

All the above Appeals have been filed by the Revenue and Cross objections filed by different assessee's.

2. According to Circular No. 03/2018 dated 11/07/2018, the CBDT in supersession of earlier instructions has directed that department's appeals before ITAT shall not be filed in cases where the tax effect does not exceed the monetary limit of Rs. 20 lacs. The tax will not include any interest thereon. It is further clarified that if in the case of an assessee, disputed issues arise in more than one assessment year, appeal can be filed in respect of such assessment year or years in which the tax effect in respect of disputed issues exceeds the monetary limit so specified.

3. Admittedly, in the departmental appeals, the tax effect is less than Rs. 20 lacs, therefore, departmental appeal is not maintainable. The Ld. DR could not bring to our notice any exceptions mentioned in the said Circular.

4. In view of the above, all the appeals of the Revenue are dismissed.

5. Cross Objections of the assessee's are not pressed before us, therefore needs no adjudication and hence treated as dismissed.

Order pronounced in the open Court.

Sd/-
संजय गर्ग
(SANJAY GARG)
न्यायिक सदस्य/ Judicial Member
 AG
 Date: 30/10/2018

Sd/-
डा. बी.आर.आर. कुमार,
(Dr. B.R.R. KUMAR)
लेखा सदस्य/ Accountant Member

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File