

**आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ “ए”, चण्डीगढ़**  
**IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH**  
**BENCH ‘A’ CHANDIGARH**

**श्रीमती दिवा सिंह, न्यायिक सदस्य एवं श्रीमती अन्नपूर्णा गुप्ता, लेखा सदस्य**  
**BEFORE: SMT. DIVA SINGH, JM & SMT. ANNAPURNA GUPTA, AM**

आयकर अपील सं./ ITA No. 1028/CHD/2017

निर्धारण वर्ष / Assessment Year : 2008-09

The ACIT, Circle-3 (1), Chandigarh.	बनाम VS	M/s York Builders P.Ltd., SCO No. 2, Dashmesh Enclave Zirakpur.
स्थायी लेखा सं./PAN No: AAACY2703M		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

राजस्व की ओर से/ Revenue by : Smt. Chander Kanta, Sr.DR

निर्धारिती की ओर से/ Assessee by : Shri Tej Mohan Singh, Advocate

सुनवाई की तारीख/Date of Hearing : 01.11.2018

उदघोषणा की तारीख/Date of Pronouncement : 16.11.2018

**आदेश/ORDER**

**PER DIVA SINGH**

The present appeal has been filed by the Revenue assailing the correctness of the order dated 20.03.2017 of CIT(A)-1, Chandigarh pertaining to 2008-09 assessment year.

2. It was a common stand of the parties before the Bench that tax effect involved in the present appeal is much less than the taxable limit of Rs. 20 lacs as fixed by the CBDT Circular No. 3/2018 dated 11.07.2018, therefore, the appeal filed by the Revenue may be dismissed in terms of the above circular.

3. Accordingly, in view of the above, the appeal of the Revenue is 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, appeal of the Revenue is dismissed. Said order was pronounced in the Open Court at the time of hearing itself.

Order pronounced in the Open Court on 16<sup>th</sup> Nov., 2018.

Sd/-

Sd/-

( अन्नपूर्णा गुप्ता )  
(ANNAPURNA GUPTA)

( दिवा सिंह )  
(DIVA SINGH)

लेखा सदस्य/ Accountant Member

न्यायिक सदस्य/ Judicial Member

“पूनम”

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 अधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH 6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar