

**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. 720/CHD/2016

Assessment Year : 2008-09

The ITO, Ward, Sangrur,	<b>बनाम</b> VS	M/s Ram Partap Jit Pal Saraf P.Ltd., Sadar Bazar, Sangrur.
स्थायी लेखा सं./PAN No: AADCR5431N		

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C.O. 24/CHD/2016

आयकर अपील सं./ In ITA No. 720/CHD/2016

Assessment Year : 2008-09

M/s Ram Partap Jit Pal Saraf P.Ltd., Sadar Bazar, Sangrur.	<b>बनाम</b> VS	The ITO, Ward, Sangrur.
स्थायी लेखा सं./PAN No: AADCR5431N		

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आयकर अपील सं./ ITA No. 715/CHD/2016

Assessment Year : 2007-08

The ITO, Ward, Sangrur,	<b>बनाम</b> VS	M/s Y.A. Saini Properties P.Ltd., 392, Prem Basti, Street No. 10,W-16, Sangrur.
स्थायी लेखा सं./PAN No: AAACY2903P		

C.O. 23/CHD/2016

आयकर अपील सं./ In ITA No. 715/CHD/2016

Assessment Year : 2007-08

M/s Y.A. Saini Properties P.Ltd., 392, Prem Basti, Street No. 10,W-16,Sangrur.	<b>बनाम</b> VS	The ITO, Ward, Sangrur.
स्थायी लेखा सं./PAN No: AAACY2903P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

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

निर्धारिती की ओर से/Assessee by : Shri Vibhor Garg

सुनवाई की तारीख/Date of Hearing : 09.10.2018

उद्घोषणा की तारीख/Date of Pronouncement : 26.11.2018

**आदेश/ORDER**

**PER BENCH**

A common order is being passed in these appeals for the sake of convenience wherein the respective assesseees have also raised Cross Objections. The Assessing Officers assail the correctness of the respective orders dated 04.03.2016 of CIT(A) Patiala pertaining to 2008-09 assessment

year and 04.03.2016 of CIT(A) Patiala pertaining to 2007-08 assessment year.

2. However at the outset, the AO by way of application dated 05.10.2018 brings to the notice of the ITAT that the tax effect involved in the respective appeals is much below the limit of Rs. 20 lacs fixed by CBDT Circular No. 3/2018 dated 11.07.2018. For ready reference, relevant extract of the application is extracted hereunder :

<b>S.No.</b>	<b>Name of the assessee</b>	<b>PAN</b>	<b>A.Y.</b>	<b>Appeal No.</b>	<b>Tax Effect</b>
1.	Saini Properties Pvt. Ltd., Sangur	AAACY2903P	2007-08	ITA No.715/chndi/16	Rs. 14,11,130/-
2.	M/s Ram Partap Jeet Pal Saraf (P) Ltd., Sanarur	AADCR5431N	2008-09	ITA No.720Chandi/Chandi/16	Rs. 15,44,130/-

3. The ld. Sr.DR relying upon the same fairly submitted that the appeals may be dismissed on the ground of low tax effect.

4. The ld. AR Mr. Vibhor Garg inviting attention to the respective Cross Objections filed by the taxpayer submits that in the circumstances, the assessee does not wish to press the Cross Objections filed. Accordingly, the departmental appeals are dismissed on the grounds of tax effect and the Cross Objections of the assessee are dismissed as withdrawn. Said order was pronounced in the Open Court at the time of hearing itself.

5. In the result, appeals of the Revenue are dismissed and Cross Objections of the assessee are also dismissed as withdrawn,

Order Pronounced in the Open Court on 26.11. 2018.

Sd/-

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

लेखा सदस्य/ Accountant Member

“पूनम”

आदेश की प्रतिलिपि अद्येषित/ 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

Sd/-

( दिवा सिंह )  
(DIVA SINGH)

न्यायिक सदस्य/Judicial Member

आदेशानुसार/ By order,

सहायक पंजीकार/ Assistant Registrar  
ITAT, Chandigarh.