

**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. 944/CHD/2018

निर्धारण वर्ष / Assessment Year : 2013-14

The ACIT, Circle-2 (1), Chandigarh.	बनाम VS	M/s Mount Shivalik Breweries Ltd. (Now Molson Coors India P.ltd.) Mohan Gram, PO Bhankarpaur, Dera Bassi.
स्थायी लेखा सं./PAN No: AAACM9806D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

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

निर्धारिती की ओर से/Assessee by : Shri Mohit, C.A.

सुनवाई की तारीख/Date of Hearing : 01.11.2018

उदघोषणा की तारीख/Date of Pronouncement : 28.11.2018

आदेश/ORDER

PER DIVA SINGH

The present appeal has been filed by the Revenue assailing the correctness of the order dated 18.04.2018 of CIT(A)-1, Chandigarh pertaining to 2013014 assessment year.

2. The said appeal has been listed on the request of the Department alongwith ITA 945 & 943/CHD/2018 stating that the tax effect involved in the appeals is much less than the taxable limit fixed by the CBDT Circular No. 3/2018 dated 11.07.2018. The aforementioned two appeals had been dismissed on the grounds of low tax effect. However, in the present appeal, the ld. Sr.DR requested for time stating that the tax effect needs to be verified. Mr. N.Gupta, CA present for the assessee on the said date was also not aware of the tax effect involved, accordingly time was given to the parties to address the issue on the next date of hearing.

3. On the next date Sr.DR Ms. Chander Kanta stated that the tax effect has been verified from the AO and it has been communicated that the tax effect involved in the present appeal is Rs. 14,89,785/-. Accordingly, the appeal is not being pressed by the Revenue in view of the CBDT circular No. 3/2018 dated 11.07.2018. 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 28.11. 2018.

Sd/-

(अन्नपूर्णा गुप्ता)

(ANNAPURNA GUPTA)

लेखा सदस्य/ Accountant Member

“पून्म”

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

Sd/-

(दिवा सिंह)

(DIVA SINGH)

न्यायिक सदस्य/ Judicial Member

आदेशानुसार/ By order,

सहायक पंजीकार/ Assistant Registrar
ITAT, Chandigarh.