

IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR

BEFORE SH. N.K.SAINI, ACCOUNTANT MEMBER AND
SH. N.K.CHOUDHRY, JUDICIAL MEMBER

ITA Nos.530 & 531(Asr)/2017
Assessment Year:2012-13 & 2013-14

Income Tax Officer
(Exemptions), Ward Jalandhar

Vs. Sanskriti KMV School,
Tanda Road, Road Jalandhar

(Appellant)

[PAN:AACAS 5326G]
(Respondent)

Appellant by: Smt. Parwinder Kaur (Ld. CIT-DR)
Respondent by: Sh. Y.K.Sud (Ld.CA)

Date of hearing: 29.11.2018
Date of pronouncement: 29.11.2018

ORDER

PER N.K. CHOUDHRY,(JM)

The instant appeals have been filed by the Revenue Department, on feeling aggrieved against the common order dated 29.05.2017 passed by the Ld. CIT(A)-Jalandhar, u/s 250(6) of the I.T. Act, 1961 (hereinafter called as 'the Act').

2. In the instant appeals, the tax effect is less than Rs.20 lacs and it also reflects that the orders under challenge do not come under any exception as provided in Para-10 of the CBDT Circular No.3 of 2018, dated 11.07.2018 as amended by Circular dated 20.08.2018. The appeal is accordingly, dismissed.

However, it shall be, open to the Income Tax Department to seek revival, if the Department finds that the cases are covered under any exception of the said Circular.

3. In the result, the appeal filed by the Revenue Department stands dismissed.

Order pronounced in the open Court on 29.11.2018.

Sd/-
(N.K.SAINI)
ACCOUNTANT MEMBER

Sd/-
(N.K.CHOUDHRY)
JUDICIAL MEMBER

Dated:29.11.2018

/PK/ Ps.

Copy of the order forwarded to:

- (1) Sanskriti KMV School, Tanda Road, Jalandhar
- (2) The ITO (Exemptions), Ward Jalandhar.
- (3) The CIT(A), Jalandhar.
- (4) The CIT concerned.
- (5) The SR DR, I.T.A.T., Amritsar

True copy

By order