

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR.**

BEFORE SH. SANJAY ARORA, ACCOUNTANT MEMBER  
AND SH. N. K. CHOUDHRY, JUDICIAL MEMBER

**I.T.A. No. 591/Asr/2014**  
Assessment Year: 2009-10

Assistant Commissioner of  
Income Tax, Amritsar

vs. Bishan Steel Industries, Top Floor,  
Bishan House, Kamla Market,  
Karmon Deori, Amritsar

[PAN: AAAFB 9250F]

**(Appellant)**

**(Respondent)**

Appellant by : Sh. Charan Dass (D.R.)  
Respondent by: Sh. Tarun Bansal

Date of Hearing: 17.01.2019  
Date of Pronouncement: 21.01.2019

**ORDER**

Per Sanjay Arora, AM:

This is an Appeal by the Revenue directed against the Order by the Commissioner of Income Tax (Appeals), Amritsar ('CIT(A)' for short) dated 13.08.2014, partly allowing the assessee's appeal contesting its' assessment u/s. 143(3) r/w s. 147 of the Income Tax Act, 1961 ('the Act' hereinafter) dated 28.03.2014 for the Assessment Year (AY) 2009-10.

2. At the outset, it was submitted by the ld. counsel for the assessee, Sh. Bansal, that the tax effect of the instant appeal is below Rs. 20 lacs, i.e., the threshold monetary limit applicable for the Revenue's appeals before the Tribunal u/s. 268A of the Act as per the latest instruction, i.e., No. 3 of 2018, dated 11.07.2018, by the CBDT, so that it is not maintainable. With reference to the grounds of appeal assumed

before us and the relief allowed in appeal, he would, furnishing a calculation sheet, claim that the addition disputed by the Revenue being for Rs. 43.69 lacs; the total additions made in assessment itself being for Rs. 44.68 lacs only.

3. Section 268A of the Act provides that an appellate authority, including the Appellate Tribunal, shall have regard to the instructions, directions, orders, etc. issued by the Board from time to time fixing monetary limits for the purpose of regulating the filing of appeals by the Revenue before the different appellate authorities, and which shall, while deciding those appeals, have regard to the said limits. The monetary limit fixed per the latest instruction supra for the appeals before the tribunal is Rs. 20 lacs.

4. Under the circumstances, therefore, the instant appeal, being covered by section 268A read with the applicable instruction cited supra, which is to apply for pending appeals as well, is not maintainable. The Revenue's appeal is accordingly dismissed in *limine* as not maintainable. We decide accordingly.

5. In the result, the Revenue's appeal is dismissed in *limine*.

*Order pronounced in the open court on January 21, 2019*

Sd/-  
(N. K. Choudhry)  
Judicial Member

Sd/-  
(Sanjay Arora)  
Accountant Member

Date: 21.01.2019

/GP/Sr. Ps.

Copy of the order forwarded to:

- (1) The Appellant: Assistant Commissioner of Income Tax, Amritsar
- (2) The Respondent: Bishan Steel Industries, Top Floor, Bishan House,  
Kamla Market, Karmon Deori, Amritsar
- (3) The CIT(Appeals), Amritsar
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T

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By Order