

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR ('SMC')**

BEFORE SH. SANJAY ARORA, ACCOUNTANT MEMBER

I.T.A. No. 252(Asr)/2011
Assessment Year: 2001-02

Asstt. Commissioner of Income
Tax, Circle-1, Amritsar

vs. Raj Kumar
s/o Om Parkash
Prop. Nayyer Jewelles,
1133, Gali Nijjran, Chowk Passian,
Amritsar

[PAN: AGBPK 6315R]

(Appellant)

(Respondent)

Appellant by : Sh. Charan Dass (D.R.)

Respondent by: None

Date of Hearing: 08.02.2019

Date of Pronouncement: 08.02.2019

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 07.02.2011, partly allowing the assessee's appeal contesting his assessment under section 143(3) r/w s. 147 of the Income Tax Act, 1961 ('the Act' hereinafter) dated 12.12.2008 for the Assessment Year (AY) 2001-02.

2. At the outset, it was observed by the Bench 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 the tribunal as

well as the assessment order, assessing the total income at Rs. 10.90 lacs, it was confirmed by the Bench that the tax-effect is below rupees twenty lakhs.

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 February 8, 2019

Sd/-
(Sanjay Arora)
Accountant Member

Date: 08.02.2019

/GP/Sr. Ps.

Copy of the order forwarded to:

- (1) The Appellant: Asstt. Commissioner of Income Tax, Circle-1, Amritsar
- (2) The Respondent: Raj Kumar s/o Om Parkash Prop. Nayyer Jewelles, 1133, Gali Nijran, Chowk Passian Amritsar
- (3) The CIT(Appeals), Amritsar
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T

True Copy
By Order