

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

BEFORE SH. SANJAY ARORA, ACCOUNTANT MEMBER

**I.T.A. No. 243(Asr)/2011**  
Assessment Year: 2000-01

Income Tax Officer,  
Ward-1(1), Amritsar

vs. Balkar Singh,  
127/3, Kucha Kalyan,  
Chowk Phawara, Amritsar

[PAN: BIOPS 4330L]

**(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 24.02.2011, 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 11.12.2007 for the Assessment Year (AY) 2000-01.

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. 14.47 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 08, 2019*

Sd/-  
(Sanjay Arora)  
Accountant Member

Date: 08.02.2019

/GP/Sr. Ps.

Copy of the order forwarded to:

- (1) The Appellant: Income Tax Officer, Ward-1(1), Amritsar
- (2) The Respondent: Balkar Singh, 127/3, Kucha Kalyan Chowk Phawara, Amritsar
- (3) The CIT(Appeals), Amritsar
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T

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By Order