

IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR

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

ITA No.598(Asr)/2014
Assessment Year:2011-12

Income Tax Officer,
Ward-3(3), Srinagar

Vs.

Sh. Syed Musadiq Shah
Prop. M/s Hotel Pride Continental
Boulevard, Srinagar
[PAN:AMLPS 8028F]

(Appellant)

(Respondent)

Appellant by: Sh. Charan Dass (Ld. DR)
Respondent by: None

Date of hearing: 16.04.2019
Date of pronouncement: 23.04.2019

ORDER

PER N.K. CHOUDHRY

The instant appeal has been preferred by the Revenue Department against the order dated 14.07.2014 passed by the Ld. CIT(A)-Jammu, u/s 250(6) of the I.T. Act, 1961 (hereinafter called as 'the Act').

2. At the time of hearing, it is seen that the tax effect involved in this appeal of the Revenue Department is less than Rs.20 lacs, hence, the present appeal filed by the Revenue Department is liable to be dismissed, as the same is not maintainable, in view of the latest CBDT Instruction No.03 of 2018, dated 11.07.2018.

3. The Ld. DR also agreed that the tax effect in this appeal is less than Rs.20 lacs. Hence, as per CBDT Instruction No. 03 of 2018, dated 11th July, 2018, which is binding on the Department, the Department is precluded from filing the present appeal, as this instruction is applicable retrospectively. Therefore, the aforesaid appeal can not survive any longer. Accordingly, the appeal filed by the Revenue Department is dismissed as not maintainable.

4. In the result, the appeal filed by the Revenue Department is dismissed.

Order pronounced in the open Court on 23.04.2019.

Sd/-
(SANJAY ARORA)
ACCOUNTANT MEMBER

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

Dated: 23.04.2019

/PK/ Ps.

Copy of the order forwarded to:

- (1) Sh. Sh. Syed Musadiq Shah Prop. M/s Hotel Pride Continental Boulevard, Srinagar
- (2) The ITO, Ward-3(3), Srinagar
- (3) The CIT(A)-Jammu
- (4) The CIT concerned
- (5) The SR DR, I.T.A.T., Amritsar

True copy

By order