

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

**BEFORE SH. B. R. BASKARAN, ACCOUNTANT MEMBER
AND SH. N. K. CHOUDHRY, JUDICIAL MEMBER**

I.T.A. No. 202/Asr/2013
Assessment Year: 2006-07

The Deputy Commissioner of vs. M/s Balaji Fun Resorts Pvt. Ltd.,
Income Tax, Circle-1, Bathinda Bibiwala Road, Bathinda
[PAN: AACCB 5482G]
(Appellant) **(Respondent)**

I.T.A. No. 597/Asr/2017
Assessment Year: 2013-14

Income Tax officer, vs. Sh. Balbir Singh, H. No.170/3,
Ward-2(1), Amritsar Gali Tara Chand, Katyal, Katra
Mit Singh, Amritsar
[PAN: ECDPS 3320A]
(Appellant) **(Respondent)**

I.T.A. No. 473/Asr/2017
Assessment Year: 2014-15

Income Tax Officer vs. Batala Improvement Trust, Batala
(Exemption), Ward -Amritsar [PAN: AAATB 9994Q]
(Appellant) **(Respondent)**

I.T.A. No. 609/Asr/2017
Assessment Year: 2013-14

The Income Tax Officer,
(Exemptions) Ward, Jalandhar

vs. Sh. Guru Hargobind Sahib
Charitable Trust, Opp.- Ludhiana
Hospital, Vill- Kothe Baggu,
Jagraon, Distt. Ludhiana
[PAN: AACTS 9358K]

(Appellant) **(Respondent)**

I.T.A. No. 262/Asr/2014
Assessment Year: 2009-10

The Income Tax Officer,
Ward 1(2), Jalandhar

vs. Sh. Harbhajan Singh Props,
M/S Bhasin & Sons, Nakodar
Road, Jalandhar
[PAN: AKFPS 6705F]

(Appellant) **(Respondent)**

I.T.A. No. 277/Asr/2014
Assessment Year: 2009-10

Income Tax Officer,
Ward 1(3), Jalandhar

vs. Sh. Ramandeep Singh,
Prop. M/s B. S. Agencies,
H.No. 7/235, New Vijay Nagar,
Jalandhar
[PAN: AKFPS 6708J]

(Appellant) **(Respondent)**

I.T.A. Nos. 131/2014
Assessment Year: 2009-10

Income Tax Officer,

vs. Sh. Harneet Singh, S/o Gurbax

Ward-1, Phagwara

(Appellant)

Singh, 340-Guru Nanak Pura,
Phagwara

[PAN: ABQPS 4502E]

(Respondent)

I.T.A. No. 512/Asr/2017

Assessment Year: 2009-10

Assistant Commissioner of
Income Tax, Circle Moga,
Moga

(Appellant)

vs. Sh. Manjit Kumar, H. No. 618,
Dev Samaj Street, Moga

[PAN: ACCPK 4197J]

(Respondent)

I.T.A. No. 175/Asr/2013

Assessment Year: 2009-10

Deputy Commissioner of
Income Tax, Circle Moga

(Appellant)

vs. Sh. Manjit Kumar,
#618, Dev Samaj Street, Moga

[PAN: ACCPK 4197J]

(Respondent)

I.T.A. No. 45/Asr/2011

Assessment Year: 2007-08

The Deputy Commissioner of
Income Tax, Range-III,
Jalandhar

(Appellant)

vs. Sh. Rakesh Kumar Agarwal,
301-A, Guru Tegh Bahadur
Nagar, Jalandhar

[PAN: AAKPA 3150H]

(Respondent)

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

Respondents by : S/Sh. Vineet Krishan (Adv.), Avish Mahajan (CA), Written Submission, Sandeep Vijn (CA)

Date of Hearing: 23.08.2019

Date of Pronouncement: 23.08.2019

ORDER

Per Bench:

The Revenue Department has preferred the captioned appeals against the orders impugned herein passed by the Ld. CIT(A) in the captioned matter u/s 250(6) of the Act, 1961 (hereinafter called as the 'Act').

2. At the outset it is observed that tax effect involved in the appeals under consideration individually is not more than 50 lacs, hence the instant appeals are liable to be dismissed as not maintainable, in view of the latest CBDT Circular No.17/2019, dated 08.08.2019 whereby the Revenue Department is precluded from filing the appeals(s) before appellate tribunal against the order (s) of CIT(A), in which the tax effect does not exceed Rs. 50,00,000/- as specified in the Circular and the CBDT Clarification dated 20th August 2019 whereby it is clarified that revised monetary limits so mentioned in the circular 17/2019 is applicable to all pending SLPS/Appeals/Cross Objections/References.

3. However the liberty is granted to the Revenue Department to seek recall of the order, in case it realize that the captioned appeal falls within the exception as prescribed in Circular No.03/2018 (supra) and/or having involved the tax effect more than Rs. 50 lacs.

4. In the result, the appeals under consideration filed by the Revenue Department stands dismissed as withdrawn.

Order pronounced in the open court on August 23, 2019

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

Sd/-
(B. R. Baskaran)
Accountant Member

Date: 23.08.2019

/GP/Sr. Ps.

Copy of the order forwarded to:

- (1) The Appellants:
- (2) The Respondents:
- (3) The CIT(Appeals)
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T

True Copy

By Order