

**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. 140/Asr/2016**

Assessment Year: 2011-12

Income Tax Officer  
Ward-4(4)

**(Appellant)**

vs. Smt. Sarbjit Kaur  
W/o Late Sh. Ajit Singh,  
32, Sant Avenue, Amritsar

[PAN: AOPPK 2200R]

**(Respondent)**

**I.T.A. No. 342/Asr/2016**

Assessment Year: 2009-10

Income Tax Officer,  
Ward 3 (2), Amritsar

**(Appellant)**

vs. Sh. Jaswant Singh S/o Darwarna  
Singh, 541-543, Gali No. 2, New  
Partap Nagar, G. T. Road, Amritsar

[PAN: AIZPS 3646P]

**(Respondent)**

**I.T.A. No. 418/Asr/2014**

Assessment Year: 2006-07

The Income Tax Officer,  
Ward-II (2) Muktsar

**(Appellant)**

vs. Sh. Surjit Singh S/o Sh. Gurcharan  
Singh, Bariwala, Distt. Muktsar

[PAN: ]

**(Respondent)**

**I.T.A. No. 415/Asr/2014**  
Assessment Year: 2006-07

Income Tax Officer,  
Ward II (2), Muktsar

**(Appellant)**

vs. Smt. Paramjit Kaur W/o Sh. Mehar  
Singh, Bariwala, Distt. Muktsar

[PAN: ]

**(Respondent)**

**I.T.A. No. 112/Asr/2017**  
Assessment Year: 2013-14

Deputy Commissioner of  
Income Tax, Circle-3, Amritsar

**(Appellant)**

vs. M/s Venus Album Co. Pvt. Ltd.,  
Four Field, G. T. Road, Amritsar

[PAN: AAACV 7220N]

**(Respondent)**

**I.T.A. Nos. 352 & 354/Asr/2017**  
Assessment Years: 2009-10 & 2013-14

The Deputy Commissioner of  
Income Tax, Central Circle-II,  
Jalandhar

**(Appellant)**

vs. Sh. Gurpreet Singh, 4140,  
Sector 68, Mohali

[PAN: ACLPS 0757P]

**(Respondent)**

**I.T.A. No. 765/Asr/2017**  
Assessment Year: 2014-15

The Income Tax Officer,  
Ward-II(1), Jalandhar

**(Appellant)**

vs. Sh. Anthony F.R. Madasser, Prop.  
M/s Navjeevan Enterprises, G-12,  
Guru Gobind Singh Avenue,  
Jalandhar

[PAN: APQPM 9874B]

**(Respondent)**

**I.T.A. No. 140/Asr/2018**  
Assessment Year: 2012-13

Assistant Commissioner of Income Tax, Circle-II, Amritsar	vs.	Sh. Ashok Kumar Luthra Prop. M/s Luthra Jewellers, Inside Nehru Gate, Batala [PAN: AAVPL 8780H]
<b>(Appellant)</b>		<b>(Respondent)</b>

**I.T.A. No. 194/Asr/2017**  
Assessment Year: 2009-10

Income Tax Officer, Ward-4(1), Amritsar	vs.	Sh. Baldev Singh, HUF, Gurudwara Palah Sahib, Opp. Central Jail, Ajnala Road, Amritsar (Pb.) [PAN: AAJHB 1723J]
<b>(Appellant)</b>		<b>(Respondent)</b>

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

Respondents by : S/Sh. P. N. Arora (Adv.) & Satish Bansal (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 20<sup>th</sup> 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