

**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. 434/Asr/2015
Assessment Year: 2010-11

Income Tax Officer,
Ward-5(4), Amritsar

(Appellant)

vs. M/s S. S. Embroidery,
Majitha Road, Bye Pass, Amritsar

[PAN: AAOFS 0551Q]

(Respondent)

I.T.A. No. 577/Asr/2018
Assessment Year: 2013-14

JCIT (OSD), Circle-II,
Bathinda

(Appellant)

vs. M/s Krishna's Dreamland,
Goniana Road, Bathinda

[PAN: AAIFK 5528P]

(Respondent)

I.T.A. No. 349/Asr/2016
Assessment Year: 2011-12

Income Tax Officer,
Ward-6(1), Pathankot

(Appellant)

vs. Sh. Akshay Kumar,
Dalhousie Road, Pathankot

[PAN: AHLPK 8458N]

(Respondent)

I.T.A. No. 612/Asr/2015
Assessment Year: 2012-13

The Asstt. Commissioner of
Income Tax, Circle-1, Bathinda

vs. M/s Tantia SEC(JV), #21605,
6/1A, Power House Road, Bathinda

(Appellant)[PAN: AACAT 6754F]
(Respondent)**I.T.A. No. 452/Asr/2016**
Assessment Year: 2013-14Income Tax Officer,
Ward-2(1), Bathindavs. M/s Tantia – Sec (JV),
Power House Road, Bathinda**(Appellant)**[PAN: AACAT 6754F]
(Respondent)**I.T.A. Nos. 456 & 457/Asr/2016**
Assessment Year: 2009-10Income Tax Officer,
Ward-II (2), Muktsarvs. Gurnaib Singh S/o Gulwant Singh,
Deceased Through L/H Smt.
Karamjeet Kaur, Vill. Sangudhaun,
Distt.- Muktsar**(Appellant)**[PAN:]
(Respondent)**I.T.A. No. 439/Asr/2016**
Assessment Years: 2008-09Income Tax Officer,
Ward-4 (1), Amritsarvs. Shri Baljinder Singh Chahal
S/o Shri Natha Singh, Vill. Ramana
Chak, Distt. Amritsar (Pb.)**(Appellant)**[PAN: AHLPC 4755E]
(Respondent)

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

Respondents by : S/Sh. Padam Bahl (CA) & P. N. Arora (Adv.)

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