

**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. 417/Asr/2014**

Assessment Year: 2006-07

Income Tax Officer,  
Ward-II(2) Muktsar

**(Appellant)**

vs. Shri Attar Singh S/o Sh. Fateh  
Singh, Bariwala, Distt. Muktsar

[PAN: EWPPS 6618H]

**(Respondent)**

**C.O. No. 31/Asr/2014**

(Arising out of ITA No. 417/Asr/2014)

Assessment Year: 2006-07

Shri Attar Singh S/o Sh. Fateh  
Singh, Bariwala, Distt. Muktsar

[PAN: EWPPS 6618H]

**(Cross Obector)**

vs. Income Tax Officer,  
Ward-II(2) Muktsar

**(Respondent)**

**I.T.A. No. 414/Asr/2014**

Assessment Year: 2006-07

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

**(Appellant)**

vs. Shri Gurmeet Singh S/o Shri  
Mehtab Singh, Bariwala, Distt.  
Muktsar

[PAN: ANRPS 1975N]

**(Respondent)**

**C.O. No. 33/Asr/2014**  
(Arising out of ITA No. 414/Asr/2014)  
Assessment Year: 2006-07

<p>Shri Gurmeet Singh S/o Shri Mehtab Singh, Bariwala, Distt. Muktsar</p> <p>[PAN: ANRPS 1975N] <b>(Cross Obector)</b></p>	vs.	<p>Income Tax Officer, Ward-II(2), Muktsar</p> <p><b>(Respondent)</b></p>
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**I.T.A. No. 413/Asr/2014**  
Assessment Year: 2006-07

<p>Income Tax Officer, Ward-II(2), Muktsar</p> <p><b>(Appellant)</b></p>	vs.	<p>Shri Harminder Singh S/o Shri Dharm Singh, Bariwala, Distt. Muktsar</p> <p>[PAN: ABBPM 1030A] <b>(Respondent)</b></p>
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**C.O. No. 32/Asr/2014**  
(Arising out of ITA No. 413/Asr/2014)  
Assessment Year: 2006-07

<p>Shri Harminder Singh S/o Shri Dharm Singh, Bariwala, Distt. Muktsar</p> <p>[PAN: ABBPM 1030A] <b>(Cross Obector)</b></p>	vs.	<p>Income Tax Officer, Ward-II(2), Muktsar</p> <p><b>(Respondent)</b></p>
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**I.T.A. No. 412/Asr/2014**  
Assessment Year: 2006-07

<p>Income Tax Officer, Ward-II(2), Muktsar</p>	vs.	<p>Shri Harbhajan Singh S/o Shri Mehtab Singh, Bariwala, Distt. Muktsar</p> <p>[PAN: ACBPH 7337L]</p>
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**(Appellant)****(Respondent)****C.O. No. 34/Asr/2014**

(Arising out of ITA No. 412/Asr/2014)

Assessment Year: 2006-07

Shri Harbhajan Singh S/o Shri vs. Income Tax Officer,  
 Mehtab Singh, Bariwala, Distt. Ward-II(2), Muktsar  
 Muktsar

[PAN: ACBPH 7337L]

**(Cross Obector)****(Respondent)**

Assessee by : Sh. P. N. Arora (Adv.)

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

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'). The assessees have also filed cross objections.

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.

### CROSS OBJECTIONS

The assessee herein have filed cross objections raising certain legal issues. Since we have dismissed appeals of revenue, legal issues shall become academic in nature. Accordingly we do not find it necessary to adjudicate them. Accordingly the cross objections are dismissed.

5. In the result, the appeals of the revenue and the assessee's cross objections are dismissed.

*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 Appellant:
- (2) The Respondent:
- (3) The CIT(Appeals)

- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T

True Copy

By Order