

IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR

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

ITA No.186/Asr/2019
Assessment Year:2013-14

Dy.CIT
Circle-Hoshiarpur

Vs. M/s Atlantic Power (P.) Ltd.
VPO Terkiana, Tehsil Dasuya
Distt. Hoshiapur

[PAN:AAHCA 8867F]
(Respondent)

(Appellant)

ITA No.301/Asr/2019
Assessment Year:2014-15

Jt. CIT (OSD)
Circle-II, Bathinda

Vs. M/s Satia Synthetics Ltd.,
Muktsar

[PAN:AAECS 7233A]
(Respondent)

(Appellant)

ITA No.609/Asr/2018
Assessment Year:2007-08

Dy. CIT
Circle-V, Amritsar

Vs. Amritsar Swadeshi Textile
Corp. Pvt. Ltd.
Ram Tirath Road, Amritsar

[PAN:AAFCA 0627F]
(Respondent)

(Appellant)

ITA No.429/Asr/2019
Assessment Year:2015-16

Asst. CIT
Circle-1, Amritsar

Vs. Sh. Navin Mittal
44, Katra Sher Singh,
Amritsar

[PAN:AEYPM 1540D]
(Respondent)

(Appellant)

ITA No.430/Asr/2019
Assessment Year:2015-16

Asst. CIT
Circle-1, Amritsar

Vs.

Smt. Ruby Mittal
44, Katra Sher Singh,
Amritsar

[PAN:ADLPG 7029B]

(Appellant)

(Respondent)

ITA No.431/Asr/2019
Assessment Year:2015-16

Asst. CIT
Circle-1, Amritsar

Vs.

Sh. Rajesh Mittal (HUF)
44, Katra Sher Singh,
Amritsar

[PAN:AAKHR 6016B]

(Appellant)

(Respondent)

ITA No.432/Asr/2019
Assessment Year:2015-16

Asst. CIT
Circle-1, Amritsar

Vs.

Sh. Rajesh Mittal
44, Katra Sher Singh,
Amritsar

[PAN:AEYPM 1542B]

(Appellant)

(Respondent)

ITA No.436/Asr/2019
Assessment Year:2011-12

Income Tax Officer
(Exemptions),
Ward-Jalandhar

Vs.

Improvement Trust, Khanna
G.T. Road, Khanna

[PAN:AAAL 10030N]

(Appellant)

(Respondent)

ITA No.536/Asr/2019
Assessment Year:2016-17

Dy. CIT
Circle-Hoshiarpur

Vs.

M/s. Hoshiarpur Traders
Near Lajwanti Stadium,
Tanda Chowk, Hoshiarpur

[PAN:AAIFH 5571P]

(Appellant)

(Respondent)

ITA No.540/Asr/2019
Assessment Year:2011-12

Income Tax Officer
Ward-4, Hoshiarpur

Vs.

M/s Shivam Enterprises
Garhi Gate, Hoshiarpur

[PAN:AANFS 6665A]

(Appellant)

(Respondent)

Appellant by: Sh. Charan Dass (Ld. DR)
Respondent by: S/Sh. R.L. Mehra (Ld.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 23/08/2019.

Sd/-
(B.R.BASKARAN)
ACCOUNTANT MEMBER

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

Dated: 23/08/2018

/PK/ Ps.

Copy forwarded to:

1. The Appellant
2. The Respondent
3. The CIT
4. Then CIT(Appeals)
5. SR DR, I.T.A.T. Amritsar
6. Guard File

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By Order