

IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR

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

ITA Nos.798 & 799/Asr/2017
Assessment Years:2009-10 & 2010-11

Dy. CIT,
Circle-I, Bathinda

Vs.

Sh. Dharam Pal Goyal
C/o M/s. DMR Builders Pvt.
Ltd. Bathinda
[PAN:ADUPG 2351D]

(Appellant)

(Respondent)

ITA Nos.281 & 113/Asr/2014
Assessment Year:2006-07 & 2003-04

Income Tax Officer
Ward-1(2), Amritsar

Vs.

M/s. Ram Saran Dass Kishori
Lal Charitable Trust
48, Gandhi Bazar, Amritsar
[PAN:AAATR 0783P]

(Appellant)

(Respondent)

ITA No.234/Asr/2019
Assessment Year:2015-16

Income Tax Officer
Ward-4(3), Jalandhar

Vs.

Sh. Mohinder Singh
L/H of Sh. Kamaldeep Singh
H. No.34, H.B. No.228,
Kukar Pind, Jalandhar
[PAN:CSYPS 8348R]

(Appellant)

(Respondent)

ITA No.562/Asr/2018
Assessment Year:2014-15

Income Tax Officer
Ward-6(1), Pathankot

Vs.

The Ganpati Cement Sicop
Industrial Area, Kathua J&K
H.O. Pathankot.

[PAN:AAFFG 4538G]

(Appellant)

(Respondent)

ITA No.24/Asr/2019
Assessment Year:2012-13

Asst.CIT
Circle Moga, Moga

Vs.

The Rasulpur Co-op.
Agriculture Service Society
Ltd.
VPO Rasulpur Tehsil Jagraon
Distt. Ludhiana

[PAN:AAAAT 4717A]

(Appellant)

(Respondent)

ITA Nos.68 & 214/Asr/2019
Assessment Year:2011-12

Income Tax Officer
Ward-1(5), Mansa

Vs.

Sh. Gurcharan Singh
S/o Sh. Hakam Singh
Village-Pilshian, Distt. Mansa

[PAN:BAFPS 9180K]

(Appellant)

(Respondent)

ITA No.171/Asr/2019
Assessment Year:2012-13

Income Tax Officer
Ward-1(1), Bathinda

Vs.

M/s Indian Tractor Co.
ITI Chowk, Mansa Road
Bathinda

[PAN:AACF1 0044E]

(Appellant)

(Respondent)

Appellant by: Sh. Charan Dass (Ld. DR)

Respondent by: None

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
Dated: 23/08/2018
/PK/ Ps.

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

Copy forwarded to:

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