

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.291/Asr/2014
Assessment Year:2009-10

Income Tax Officer
Ward-2(3), Batala

Vs.

Sh. Balbir Singh Goraya
House No.1043, Village Chah
Bohranwalla, P.O. Batala

[PAN:AMUPG 1406C]

(Appellant)

(Respondent)

Cross Objection No.30/Asr/2014
(Arising out of ITA No.291/Asr/2014)
Assessment Year: 2009-10

Sh. Balbir Singh Goraya
House No.1043, Village Chah
Bohranwalla, P.O. Batala

Vs.

Income Tax Officer
Ward-2(3), Batala

[PAN:AMUPG 1406C]

(Cross Objector)

(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 appeal against the order 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') whereas the Assessee has also preferred the Cross Objection captioned above .

2. At the outset it is observed that tax effect involved in the appeal under consideration individually is not more than 50 lacs, hence the instant appeal is 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 appeal (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. CROSS OBJECTION

The Cross Objection filed by the Asseeee is more or less in support of the order impugned, hence in view of dismissal of appeal of the Revenue Department, the Cross Objection filed by the Assessee also stands dismissed as infructuous and withdrawn.

5. In the result, the appeal filed by the Revenue Department stands dismissed as withdrawn, whereas the Cross Objection

filed by the Asseeee stands dismissed as infructuous and withdrawn.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
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By Order