

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.462/Asr/2018
Assessment Year:2009-10

Income Tax Officer
Ward-3(4), Jalandhar

Vs.

Sh. Jagjit Singh Jabble
S/o Mohinder Singh,
373/8, Central Town,
Jalandhar

[PAN:AGFPJ 2411B]

(Appellant)

(Respondent)

ITA No.43/Asr/2018
Assessment Year:2009-10

Income Tax Officer
Ward-2, Phagwara.

Vs.

Sh. Sadhu Singh,
S/o Jawala Singh, Through
Legal Heir Sh. Lakhbir Singh,
S/o Sh. Sadhu Singh, VPO
Cheema Kalan, Phillaur Road,
Nurmahal, Tehsil Phillaur

[PAN:CZKPS 0054D]

(Appellant)

(Respondent)

ITA No.568/Asr/2015
Assessment Year:2007-08

Income Tax Officer
Ward-II(5), Abohar

Vs.

Sh. Sher Singh Ghubaya,
S/o Sh. Narain Singh,
Vill. Ghubaya, Teh-Jalalabad

[PAN:ASHPS 0525R]

(Appellant)

(Respondent)

ITA No.555/Asr/2015
Assessment Year:2007-08

Income Tax Officer
Ward-I(1), Bathinda

Vs.

Sh. Chiranji Lal Garg,
#392, Urban Estate,
Model Town, Bathinda

[PAN:ACRPG 4525D]

(Appellant)

(Respondent)

ITA No.438/Asr/2011
Assessment Year:2003-04

Income Tax Officer
Ward-4(4), Amritsar

Vs.

M/s. Vivek Prints,
Batala Road, Amritsar

[PAN:AAAFV 9902G]

(Appellant)

(Respondent)

ITA Nos.244 & 245/Asr/2016
Assessment Years:2008-09 & 2009-10

Income Tax Officer
Ward-3(2), Ferozepur

Vs.

Sh. Dharminder Mittal
55, Jhoke Road,
Ferozepur Cannt.

[PAN:AHBPM 1655R]

(Appellant)

(Respondent)

ITA Nos.246 & 247/Asr/2016
Assessment Years:2008-09 & 2009-10

Income Tax Officer
Ward-3(2), Ferozepur

Vs.

Smt. Anita Mittal
W/o Sh. Dharminder Mittal
55, Jhoke Road
Ferozepur Cannt.

[PAN:ADIPM 7293A]

(Appellant)

(Respondent)

ITA No.473/Asr/2016
Assessment Year:2010-11

Income Tax Officer
Ward-5(5), Amritsar

Vs.

Stitch Creation (P) Ltd.
66-F, Nehru Shopping
Complex
Lawrence Road, Amritsar

[PAN:AAJCS 1500P]

(Appellant)

(Respondent)

Appellant by: Sh. Charan Dass (Ld. DR)
Respondent by: S/Sh. J.S. Bhasin (Adv.) P.N.Arora (Adv.)
& Sauravh Magow (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 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