

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, "बी" , चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, 'B', CHANDIGARH

श्री संजय गर्ग, न्यायिक सदस्य एवं श्रीमती अन्नपूर्णा गुप्ता, लेखा सदस्य
BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER AND
Ms. ANNAPURNA GUPTA, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA No. 1352/CHD/2018

निर्धारण वर्ष / Assessment Year : 2007-08

The ITO, Ward-1(3), Chandigarh	बनाम	M/s Travelmatics Pvt Ltd., H. No. 152, Sector 9-B Chandigarh
स्थायी लेखा सं./PAN No: AABCT3498D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Tej Mohan Singh, Advocate

राजस्व की ओर से/ Revenue by : Shri Manjit Singh, CIT DR

सुनवाई की तारीख/Date of Hearing : 31.10.2019

उद्घोषणा की तारीख/Date of Pronouncement : 31.10.2019

आदेश/Order

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 10.08.2018 of the Commissioner of Income Tax (Appeals)-1, Chandigarh [hereinafter referred to as 'CIT(A)'].

2. It is noticed that this appeal filed by the Department is not maintainable in view of the recent Circular No. 17/2019 dt. 08/08/2019 issued by CBDT, wherein, the monetary limit for filing the appeals by the Department before the ITAT has been increased to Rs. 50,00,000/-

from Rs. 20,00,000/- as specified in the earlier circular No. 3/2018 dated 11.07.2019.

It has been further clarified by the CBDT vide F.No. 279/Misc./ITJ dated 20.08.2019 that the revised monetary limit mentioned in Circular No. 17 of 2019 is applicable to all the pending SLPs/ appeals/ cross-objections / references and that all such pending appeals within the revised limit shall be withdrawn by the Department on or before 31.10.2019.

4. In view of the aforesaid discussion, the present appeal filed by the Department is dismissed due to low tax effect. It is, however, clarified that the dismissal of the above appeal shall not be taken to be affirmation of the order of the CIT(A) on merits. The legal issue raised by the Revenue is being left open to be adjudicated in an appropriate case.

In the result, the appeal of the Revenue stands dismissed.

Order dictated and pronounced in the Open Court immediately on completion of hearing.

Sd/-
(अन्नपूर्णा गुप्ता / ANNAPURNA GUPTA)
लेखा सदस्य/ Accountant Member

Sd/-
(संजय गर्ग / SANJAY GARG)
न्यायिक सदस्य/ Judicial Member

Dated : 31.10.2019

“आर.के.”

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT,
CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar