

IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR

BEFORE SH. N.K.CHOUDHRY, JUDICIAL MEMBER AND  
SH. O.P.MEENA, ACCOUNTANT MEMBER

**ITA No. 657/Asr/2015**  
Assessment Year: 2009-10

Income Tax Officer  
Ward-II(I), Bathinda

Vs.

Surinder Kumar Bansal, HUF  
C/o Kanhya Lal Ganga Ram,  
Sadar Bazar, Bathinda.

[PAN:AAHHS 4442P]

**(Appellant)**

**(Respondent)**

**Cross Objection No.05/Asr/2016**  
(Arising out of ITA No. 657/Asr/2015)  
Assessment Year: 2009-10

Surinder Kumar Bansal, HUF  
C/o Kanhya Lal Ganga Ram,  
Sadar Bazar, Bathinda.

Vs.

Income Tax Officer  
Ward-II(I), Bathinda

[PAN:AAHHS 4442P]

**(Cross Objector)**

**(Respondent)**

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

Respondent by: Sh. P.N. Arora (Ld. Adv.)

Date of hearing: 19.12.2019

Date of pronouncement: 19.12.2019

**ORDER**

**PER N.K.CHOUDHRY, JM:**

The Revenue Department has preferred the instant 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') wherein the Assessee has also preferred the Cross Objection in captioned above appeal by challenging the order(s) of the Ld. CIT(A).

**2.** At the outset it is observed that tax effect involved in the appeal under consideration 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 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 20<sup>th</sup> 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**3.** In the result, the appeal under consideration filed by the Revenue Department stands dismissed as withdrawn.

**4.** However the liberty is granted to the Revenue Department to seek recall of the order in case, it found that the captioned appeals falls within the exception as prescribed in Circular No.03/2018 (supra) and/or having involved the tax effect more than Rs. 50 lacs.

### **Cross Objections**

**5.** We realize that grounds taken in Cross Objections are more or less in support of the order(s) of Ld. CIT(A), therefore, in our considered view on dismissal of appeal of the Revenue, the Cross Objections filed by the assesses are also liable to be dismissed as infructuous, hence, we dismissed the same.

**6.** In the result, the appeal filed by the Revenue Department stands dismissed as withdrawn and C.O filed by the assessee also dismissed as infructuous.

Order pronounced in the open Court on 19/12/2019.

Sd/-  
(O.P.MEENA)  
ACCOUNTANT MEMBER

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

Dated: 19/12/2019.

/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