

**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH, JABALPUR**

**BEFORE SHRI NRS GANESAN, JUDICIAL MEMBER & SHRI
SANJAY ARORA, ACCOUNTANT MEMBER**

ITA Nos.113 & 114/JAB/2018
Assessment Years: 2010-11 & 2011-12

Dy. Commissioner of Income Tax, Circle 1(1), Jabalpur	vs.	Subh Motors Pvt. Ltd., Jabalpur (PAN: AAKCS 6187M)
(Appellant)		(Respondent)

Appellant by	Shri Abhay Kumar Singh, CIT-DR
Respondent by	Shri Rahul Bardia, CA
Date of hearing	17/09/2020
Date of pronouncement	17/09/2020

ORDER

Per Sanjay Arora, AM:

This is set of two appeals by the Revenue for two consecutive years, being Assessment Years (AYs.) 2010-11 and 2011-12, agitating separate orders by the Commissioner of Income Tax (Appeals)-1, Jabalpur ('CIT(A)' for short) of even date, i.e., 16.2.2018, partly allowing the assessee's appeals contesting its' assessments under section 153A of the Income Tax Act, 1961 ('the Act') for these years vide separate orders, both dated 28.3.2016.

2. At the very outset, it was fairly admitted by the ld. CIT-DR that the tax effect of the instant appeals by the Revenue is below Rs.50 lacs each, i.e., the extant threshold monetary limit for filing of the Revenue's appeals before the

Tribunal u/s. 268A of the Act. The same be accordingly treated as not pressed/withdrawn.

3. We have heard the parties and perused the material on record. The tax effect of the instant appeals, as apparent from the grounds of appeal/s, is less than Rs.50.00 lacs each, being at Rs.41.25 lacs and Rs.14.75 lacs for the two consecutive years respectively, and for which reference is made to the letter dated 17.9.2020 by the ld. CIT-DR placed on record. No exception as per the relevant Board Circular has either been stated in the said letter or otherwise brought to our notice during hearing. We, accordingly, have no hesitation in dismissing the Revenue's appeals *in limine* as not maintainable u/s. 268A of the Act. We decide accordingly.

4. In the result, Revenue's appeals are dismissed *in limine*.

Order pronounced in the open court on September 17, 2020

Sd/-
(N.R.S.Ganesan)
Judicial Member

Sd/-
(Sanjay Arora)
Accountant Member

Dated: 17/9/2020

// True Copy //