

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "ए", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "A", CHANDIGARH
(VIRTUAL COURT)

श्री एन.के.सैनी, उपाध्यक्ष एवं श्री संजय गर्ग, न्यायिक सदस्य
BEFORE: SHRI. N.K.SAINI, VP & SHRI , SANJAY GARG, JM

आयकर अपील सं./ ITA NO. 1513/Chd/2019

निर्धारण वर्ष / Assessment Year : 20016-17

DCIT, C-1(1) Sector-17, Chandigarh	बनाम	Smt. Baljit Kaur H.No. 52, Sector-16 Chandigarh
स्थायी लेखा सं./PAN NO: ACEPK3689F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate

राजस्व की ओर से/ Revenue by : Shri Arvind Sudarshan, JCIT

सुनवाई की तारीख/Date of Hearing : 04/11/2020

उद्घोषणा की तारीख/Date of Pronouncement : 04/11/2020

आदेश/Order

PER SANJAY GARG, JUDICIAL MEMBER:

This is an appeal filed by the Revenue against the order of the Ld. CIT(A)-1, Chandigarh dt. 24/09/2019.

2. During the course of hearing the Ld. Counsel for the Assessee contended that the appeal filed by the Department is not maintainable in view of the 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/-.

3. The Ld. DR has fairly admitted that the appeal is not maintainable in view of the fact that the amount involved in the present appeal is less than the prescribed limit by the CBDT for filing of the appeal. Further that the said circular is applicable retrospectively i.e to pending appeals also.

4. In view of the aforesaid submissions of both the parties, the appeal filed by the Department is dismissed, the tax effect involved being less than the prescribed limit by the CBDT.

(Order pronounced in the open Court on 04/11/2020)

Sd/-
एन.के.सैनी,
(N.K. SAINI)
उपाध्यक्ष / VICE PRESIDENT
AG
Date: 04/11/2020

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

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