

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR.**

**BEFORE SH. LALIET KUMAR, JUDICIAL MEMBER  
AND DR. M. L. MEENA, ACCOUNTANT MEMBER**

**I.T.A. No. 545/Asr/2016  
Assessment Year: 2006-07**

I.T.O., Ward-4(5), Amritsar  <b>(Appellant)</b>	<b>Vs.</b>	The Ajnala Co-op. Sugar Mill Ltd., Vill. Bhalla Pind, Ajnala Road, Amritsar [PAN: AAAAT 0924F]  <b>(Respondent)</b>
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**C. O. No. 08/Asr/2017  
In I.T.A. No. 545/Asr/2016  
Assessment Year: 2006-07**

The Ajnala Co-op. Sugar Mill Ltd., Vill. Bhalla Pind, Ajnala Road, Amritsar [PAN: AAAAT 0924F] <b>(Appellant)</b>	<b>Vs.</b>	I.T.O., Ward-4(5), Amritsar  <b>(Respondent)</b>
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<b>Respondent by</b>	<b>Sh. G. S. Grover, Adv.</b>
<b>Appellant by</b>	<b>Smt. Ratinder Kaur, D. R.</b>

<b>Date of Hearing</b>	<b>08.07.2021</b>
<b>Date of Pronouncement</b>	<b>08.07.2021</b>

**ORDER**

**Per Laliet Kumar, J.M.**

Vide CBDT circular dated 8th August 2019, the income tax department has announced its policy decision not to file, or press, the appeal, before this Tribunal, against the appellate orders favourable to the assessee in the case in which overall tax effect, including surcharge but excluding interest, is Rs 50,00,000 or less. This monetary limit, which was Rs 20,00,000 till 7th August 2019, has been in effect enhanced by almost 2.5 times over the last year, and the relief is retrospective in nature inasmuch as it not only applies to future appeal but also to the pending appeal.

2. As a step towards management of litigation, the CBDT has decided to further enhance the monetary limits for filing the appeal in income tax cases vide para 3 and Para 5 of the aforesaid circular and thus to remove the agony of uncertainty to the taxpayers who have been successful before the lower appellate authorities.

3. The Learned Departmental Representatives placed reliance on the order.

4. In the light of the above discussions, and in the light of the CBDT Circular dated 8th August 2019, the appeal, involving tax effect of or less than Rs 50 lakhs, is dismissed as withdrawn.

5. When the appeal filed by the Revenue stand dismissed and C O of the assessee is infructuous as dismissed.

6. In the result, the appeal of the Revenue as well as the CO of the assessee is infructuous as dismissed.

**Order pronounced in the open court on 08.07.2021**

**Sd/-**

**(Dr. M. L. Meena)  
Accountant Member**

**Sd/-**

**(Laliet Kumar)  
Judicial Member**

Dated: 08.07.2021

*GP/Sr. Ps.*

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy  
By Order