

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

BEFORE SHRI N.K. SAINI, VICE PRESIDENT &
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER

आयकर अपील सं./ ITA No. 437/CHD/2018

निर्धारण वर्ष / Assessment Year : 2012-13

The DCIT, Circle, Mandi Gohindgarh, Hq. Sirhind	बनाम	M/s Amber Enterprises (India) Pvt Ltd., C-1, Phase-II, Focal Point, Rajpura
स्थायी लेखा सं./PAN NO: AABCA3456E		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

Hearing though video Conferencing

निर्धारिती की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate
राजस्व की ओर से/ Revenue by : Smt. Priyanka Dhar, Sr. DR

सुनवाई की तारीख/Date of Hearing : 29.12.2021
उद्घोषणा की तारीख/Date of Pronouncement : 29.12.2021

आदेश/Order

Per Sudhanshu Srivastava, Judicial Member:

The present appeal has been filed by the Revenue against the order dated 16.02.2018 of the Commissioner of Income Tax (Appeals), Patiala [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SLPs/ appeals/ cross-objections / references and that all such pending appeals within the revised limit shall be withdrawn by the Department on or before 31.10.2019.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 final result, the appeal of the Revenue stands dismissed.

Order pronounced on 24th December, 2021.

Sd/-
(N. K. SAINI)
Vice President
Dated : 29.12.2021
“आर.के.”

Sd/-
(SUDHANSHU SRIVASTAVA)
Judicial Member

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. आयकरआयुक्त (अपील)/ The CIT(A)
5. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्डफाईल/ Guard File

आदेशानुसार/ By order,
सहायकपंजीकार/ Assistant Registrar