

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

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

I.T.A. Nos. 381 & 382/Asr/2018
Assessment Years: 2012-13 & 2013-14

Assistant Commissioner
of income tax, Circle-1,
Jammu.

(Appellant)

V M/s Kashmir Steel
s. Rolling Mills, Industrial
Complex, Bari
Brahmana, Jammu
[PAN: AABFK 4948A]

(Respondent)

Appellant by : Sh. R. K. Gupta, CA

Respondent by: Shri Sunil Gautam, CIT(DR)

Date of Hearing: 11.05.2022

Date of Pronouncement: 13.06.2022

ORDER

Per Dr. M. L. Meena, AM:

Both the revenue appeals called into question the correctness of the relief granted by the CIT(A) where the tax effect involved in these two appeals does not exceeds Rs. 50,00,000/- in an individual appeals. Therefore, in view of CBDT circular dated 8th August 2019, both these appeals were heard together and disposed of by this consolidated order.

2. The Id. Counsel for the assessee Sh. R. K. Gupta, CA has referred to the CBDT circular dated 8th August 2019 and demonstrated that as to how the appeals are not maintainable in the light of the CBDT circular dated 8th August 2019, whereby the income tax department has announced its policy decision not to file, or press, the appeals, before this Tribunal, against the appellate orders favourable to the assessee in the cases in which overall tax effect, including surcharge but excluding interest, is Rs 50,00,000 or less and thus, both these appeals are liable to be dismissed as withdrawn by the department.

3. Although, the Ld. DR has no objection, to the assessee request that these cases are covered by CBDT circular as above. However, he requested that that the department may be given liberty to point out, upon necessary further verifications, and to seek recall of the dismissal of appeals and restoration if fall under given exceptions. We make it clear that the appellants shall be at liberty to point out the case which is wrongly disposed of summarily, either owing to wrong computation of tax effect. or owing to such cases being covered by the permissible exceptions, or for

I.T.A. No. 292/Asr/2019
Assessment Year: 2010-11

any other reason, and we will take appropriate remedial steps in this regard.

4. In the above view, considering the CBDT Circular dated 8th August, 2019, both these appeals, involving tax effect of Rs 50 lakhs or less than, are hereby dismissed as withdrawn.

5. In the result, the Revenue appeals are dismissed.

Order pronounced in the open court on 13.06.2022.

Sd/-
(Anikesh Banerjee)
Judicial Member

Sd/-
(Dr. M. L. Meena)
Accountant Member

Date: 13.06.2022

GP/Sr.PS

Copy of the order forwarded to:

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

True Copy

By Order