

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

**BEFORE SHRI B. R. BASKARAN, ACCOUNTANT MEMBER
AND
SHRI SANDEEP GOSAIN, JUDICIAL MEMBER**

ITA No. 360/Jodh/2018
(ASSESSMENT YEAR- 2014-15)

Income Tax Officer, Ward-1(1), Bikaner Aayakar Bhawan, Rani Bazar, Bikaner	Vs	Shri Dilip Kumar Parakh, Prop. M/s Himat Lal & Company, Inside Kotegate, Bikaner
(Appellant)		(Respondent)
PAN NO. ABPPP 0057 N		

Assessee By	None
Revenue By	Shri Venkatesh V. SR. D.R. (JCIT)
Date of hearing	03/11/2022
Date of Pronouncement	04/11/2022

ORDER

PER: B.R. BASKARAN, AM

The appeal filed by the revenue is directed against the order dated 11-04-2018 passed by Ld CIT(A), Bikaner and it relates to the assessment year 2014-15. The revenue is contesting the decision of Ld CIT(A) of Ld CIT(A) in deleting the addition of Rs.99,56,249/- made by the AO on account of difference in sale price on sale of land.

2. The assessee has furnished a letter stating that the tax effect involved in the issue contested by the revenue is less than Rs.50.00 lakhs and hence the present appeal of the revenue is not maintainable in view of the Circular no.17 of 2019 dated 8th August, 2019 issued by CBDT.

3. We heard Ld D.R, who submitted that the revenue may be permitted to seek recall of this order if the issue contested falls under the exceptions given in the above said circular of CBDT.

4. Since the tax effect involved in the appeal of the revenue is less than Rs.50.00 lakhs, it is precluded from pursuing this appeal as per the Circular issued by CBDT, referred supra. Accordingly, we dismiss the appeal of the revenue in limine. However, liberty is granted to the revenue to seek recall of this order by moving appropriate petition in accordance with law, if it is advised that the present appeal could be pursued.

5. In the result, the appeal of the revenue is dismissed.

Order pronounced in the open Court on 4th November, 2022.

Sd/-

(SANDEEP GOSAIN)
JUDICIAL MEMBER

Sd/-

(B. R. BASKARAN)
ACCOUNTANT MEMBER

Dated : 04/11/2022

**Ganesh Kr*

Copy to:

1. The Appellant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR
6. Guard File

Assistant Registrar
Jodhpur Bench