

**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. No. 496/Asr/2019
Assessment Year: 2013-14

M/s Gurdas Agro Pvt. Ltd.,
2301, Bhupindra Flour Mills
Area Amrik Singh Road,
Bathinda

[PAN: AAECG 4383P]
(Appellant)

V. Deputy Commissioner of
Income Tax, Circle-1,
Bathinda

(Respondent)

I.T.A. No. 509/Asr/2019
Assessment Year: 2013-14

Deputy Commissioner of
Income Tax, Circle-1
Bathinda

(Appellant)

V. M/s Gurdas Agro Pvt. Ltd.,
2301, Bhupindra Flour Mills
Area Amrik Singh Road,
Bathinda

[PAN: AAECG 4383P]
(Respondent)

I.T.A. Nos. 497 & 518/Asr/2019
Assessment Year: 2013-14 & 2016-17

Sh. Kunal Garg,
2301, Aggarsain Nagar,
Amrik Singh road,
Bhupindra Flour Mills
Area, Bathinda

[PAN: ALJPG 6434E]
(Appellant)

V. Deputy Commissioner of
Income Tax, Circle-1
Bathinda

(Respondent)

I.T.A. Nos. 503 & 504/Asr/2019
Assessment Years: 2013-14 & 2016-17

Deputy Commissioner of
Income Tax, Circle-1
Bathinda

(Appellant)

V. Sh. Kunal Garg,
2301, Aggarsain Nagar,
Amrik Singh road,
Bhupindra Flour Mills
Area, Bathinda
[PAN: ALJPG 6434E]

(Respondent)

I.T.A. No. 512/Asr/2019
Assessment Year: 2016-17

Sh. Anu Ankit Jain,
Amrik Singh Road,
Aggarsain Nagar,
Bathinda-151001

[PAN: AFOPG 6885L]

(Appellant)

V. Deputy Commissioner of
Income Tax, Circle-1,
Bathinda

(Respondent)

I.T.A. No. 514/Asr/2019
Assessment Year: 2016-17

M/s G.K. Continental Trades
Pvt. Ltd., Aggarsain Nagar,
Street No. 2, Amrik Singh
Road, Bathinda

[PAN: AAFCG 8585N]

(Appellant)

V. Income Tax Officer
Ward-1(1), Bathinda

(Respondent)

I.T.A. No. 515/Asr/2019
Assessment Year: 2016-17

Smt. Rimmy Garg,
#2935, G.T. Road,
Opposite Namdev Road,
Bathinda-151001

[PAN: BIFPG 0223D]

(Appellant)

V. Income Tax Officer,
Ward-1(3), Bathinda

(Respondent)

Appellant by Sh. Sudhir Sehgal, P. N. Arora & P. K.
Singla, Advs.

Respondent by Sh. Ravinder Mittal, Sr. DR

Date of Hearing : 25.04.2023
Date of Pronouncement : 27.04.2023

ORDER

Per Bench:

The captioned appeals have been filed by the different assesseees and the Revenue against the order of the Ld. Commissioner of Income Tax (Appeals), Bathinda dated 29.05.2019 and 30.05.2019 in respect of Assessment Years: 2013-14 & 2016-17.

2. At the outset, the Ld. Counsel for the appellants, submitted that the subject revenue appeals called into question the correctness of the relief granted by the CIT(A) where the tax effect involved in these appeals do not

exceeds Rs. 50,00,000/- in an individual appeals of different assesses and the appellants cross appeals are revenue neutral were proposed to be withdrawn.

2.1 The relevant clauses of the synopsis dated 24th April, 2023 filed by the appellant are reproduced hereunder:

“7. M/s Gurdas Agro Private Limited

ITA No. 496/Asr/2019 for A.Y. 2013-14 (A)

ITA No. 509/Asr/2019 for A.Y. 2013-14 (D)

We are filing a separate letter that the appeal of the department is not maintainable since the tax effect is to the tune of Rs. 34,65,388/- and, as such, the department appeal should be dismissed.

In so far as, the assessee's appeal ITA No. 496/Asr/2019, since it is revenue neutral, the assessee also does not wish to pursue the matter.

8. M/s Gurdas Agro Private Limited

ITA No. 517/Asr/2019 for A.Y. 2016-17 (A)

ITA No. 510/Asr/2019 for A.Y. 2016-17 (D)

The appeal of the department is covered by way of identical issue in the case of G.S. Crop Science Pvt. Ltd. and Apex Fibers India Ltd., of Hon'ble Amritsar Bench and, as such, the same be dismissed. The assessee's appeal bearing ITA No. 517/Asr/2019 is Revenue neutral and same is being withdrawn.

9. Sh. Kunal Garg

ITA No. 497/Asr/2019 for A.Y. 2013-14(A)

ITA No. 503/Asr/2019 for A.Y. 2013-14(D)

We are filing a separate letter that the appeal of the department is not maintainable since there is low tax effect and, as such, the department appeal should be dismissed.

In so far as, the assessee's appeal ITA No. 497/Asr/2019, since it is revenue neutral, the assessee also does not wish to pursue the matter.

10. Sh. Kunal Garg

ITA No. 504/Asr/2019 for A.Y. 2016-17(D)

ITA No. 518/Asr/2019 for A.Y. 2016-17(A)

We are filing a separate letter that the appeal of the department is not maintainable since there is low tax effect and, as such, the department appeal should be dismissed.

In so far as, the assessee's appeal ITA No. 518/Asr/2019, since it is revenue neutral, the assessee also does not wish to pursue the matter.

13. Smt. Anu Ankit Jain

ITA No. 512/Asr/2019 for A.Y. 2016-17(A)

ITA No. 502/Asr/2019 for A.Y. 2016-17 (D) not listed today.

We have filed the appeal in the above said case and the same is withdrawn. The appeal of the department is not maintainable due to Low Tax effect.

14. M/s G.K. Continental Trades Pvt. Ltd.

ITA No.514/Asr/2019 for A.Y. 2016-17 (A)

We have filed appeal in the above said case since it is a revenue neutral, the assessee wishes to withdraw the appeal. There is no appeal of the department.

15. Smt. Rimmy Garg

ITA No. 515/Asr/2019 for A.Y. 2016-17 (A)

We wish to withdraw the above said appeal since it is Revenue Neutral.

We hope, your goodself shall find the above said submission in order and oblige.”

2.2 The Ld DR has no objection to the contentions raised by the Ld. AR and agreed that revenue appeals are covered by the aforesaid CBDT circular on tax effect being less than 50 lac in individual assessee.

3. The CBDT vide Circular No.17 of 2019, dated 8th August 2019 has announced its policy decision by further enhancement of Monetary limits for not filing or pressing of appeal by the income tax department, 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. Accordingly, all the above revenue appeals are liable to be dismissed on Tax effect. However, we make it clear that the appellants shall be at liberty to point out the cases which are 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 any other reason, in order to take appropriate remedial steps in this regard.

4. The appellants cross appeals are being revenue neutral as were proposed to be withdrawn and hence, dismissed as withdrawn.

5. In the result, all the subject appeals filed by the assessee and the department are dismissed.

Order pronounced in the open court on 27.04.2023

Sd/-
(Anikesh Banerjee)
Judicial Member

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

GP/Sr./P.S.

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