

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

**BEFORE SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA No.98/Jab/2023
(ASSESSMENT YEAR- 2011- 2012)**

ACIT, Circle-2(1), Jabalpur.	vs	Parvinder Singh, 526, Madan Mahal, Jabalpur.
(Appellant)		(Respondent)
PAN No. ASAPS9672A		

**C.O.No.-9/Jab/2023
(In ITA No.98/Jab/2023)
(ASSESSMENT YEAR- 2011- 2012)**

Parvinder Singh, 526, Madan Mahal, Jabalpur.	vs	ACIT, Circle-2(1), Jabalpur.
(Appellant)		(Respondent)
PAN No. ASAPS9672A		

Assessee By	Shri Dhiraj Ghai, CA
Revenue By	Shri Shiv Kumar, Sr.DR
Date of hearing	20/09/2023
Date of Pronouncement	22/09/2023

ORDER

PER OM PRAKASH KANT, A.M.:

This appeal by the Revenue and cross-objection by the assessee are directed against order dated 31.05.2023 passed by Ld. Commissioner of Income Tax(Appeals), National Faceless Appeal Centre, Delhi [in short "Ld.CIT(A)"] for assessment year 2011-12.

For the sake of convenience, the appeal by the Revenue and cross-objection by the assessee are heard together and are being disposed off by this common order.

2. The grounds raised by the Revenue are reproduced as under:-

A) "Whether on the facts and circumstances of the case, the Ld. CIT (A), NFAC erred in deleting the addition of Rs. 634794/- made on a/c of addition made in terms of section 40(a)(ia) of the I.T. Act,1961 without appreciating the fact that the assessee has not proved the deduction of TDS in r/o interest to M/s Hinduja Leyland Finance amounting to Rs. 3,36,000/- and to Indusind Bank Ltd.amounting to Rs. 2,98,794/-.

(B) Whether on the facts and circumstances of the case the Ld. CIT (A) (NFAC) has erred in dismissing the appeal without going into the merit of the case, taking cognizance of Board's Instruction No. 17/2019 dated: 08/08/2019 issued u/s 268A, read with Instruction No. 3/2018 dated: 11/07/2018."

3. At the outset, Ld. Counsel for the assessee submitted that tax effect involved in the appeal is of Rs.1,96,151/- only, which being below the threshold limit of filing the appeal by the Income Tax Department before Income Tax Appellate Tribunal ("ITAT") as prescribed by the relevant Circular of Central Board of Direct Taxes ("CBDT") and therefore, the appeal is not maintainable.

4. Ld.Sr.DR fairly accepted and could not point out any exceptions to the said circular of CBDT directing not filing of the appeal before the ITAT wherein tax effect involved is below threshold limit as specified by CBDT.

5. We have heard Ld. Authorized Representatives of the parties on issue in dispute and perused the relevant material available on record. In view of the tax effect being below the monetary limit prescribed by CBDT for filing the appeal before the ITAT, the appeal of the Revenue is not maintainable and accordingly, dismissed as infructuous.

6. The cross-objection filed by the assessee also does not survive and therefore, same is dismissed as infructuous.

7. In the result, the appeal filed by the Revenue and cross-objection filed by the assessee are dismissed.

Order pronounced in the open Court on 22/09/2023.

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Sd/-
(OM PRAKASH KANT)
ACCOUNTANT MEMBER

Amit Kumar

Copy to:

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

Asstt. Registrar
Jabalpur Bench