

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH
BENCH 'B' CHANDIGARH

BEFORE: SHRI A.D.JAIN, VICE PRESIDENT AND
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos. 260 & 263/CHD/2024

निर्धारण वर्ष / A.Y. 2013-14 & 2016-17

The ITO, Parwanoo.	बनाम VS	M/s Smart Enterprises, Opp. Terminal Market, Sector 6, Parwanoo, Distt. Solan (HP).
स्थायी लेखा सं./PAN /TAN No: ABJFS5729C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : None

राजस्व की ओर से/ Revenue by : Dr. Ranjit Kaur, Addl. CIT, Sr.DR

तारीख/Date of Hearing : 23.09.2024

उदघोषणा की तारीख/Date of Pronouncement : 08.10.2024

PHYSICAL HEARING

आदेश/ORDER

PER A.D.JAIN, VICE PRESIDENT

Both these appeals are filed by the Revenue against the separate order of the Ld. CIT(A) NFAC, Delhi dated 18.01.2024 pertaining to assessment year 2013-14 and 2016-17 respectively.

ITA No. 260/CHD/2024

2. It is noted that the tax effect involved in the present appeal is Rs.58,43,148/-. Accordingly, in terms of the CBDT Circular No.09/2024 dated 17.09.2024, wherein the

Department has specified the monetary limit for an appeal to be filed by the Revenue before the ITAT as Rs. 60 lacs, the appeal so filed by the Revenue is not maintainable.

3. In view of the above facts and circumstances, the present appeal filed by the Department is dismissed due to low tax effect with a liberty to seek recall in case the matter falls under any of the exceptions so carved out in the aforesaid circular.

4. 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.

5. In the result the appeal of the Revenue is dismissed.

6. Similarly, the tax effect involved in ITA No.263/CHD/2024 is Rs.13,05,224/-. Therefore, in terms of the CBDT Circular dated 17.09.2024 wherein the Department has specified the monetary limit for an appeal to be filed by the Revenue before the ITAT as Rs.60 lacs, the appeal so filed by the Revenue is not maintainable and is, accordingly, dismissed.

7. In the result, both appeals filed by the Revenue stand dismissed.

Order pronounced on 8th October,2024.

Sd/-

**(KRINWANT SAHAY)
ACCOUNTANT MEMBER**

Sd/-

**(A.D.JAIN)
VICE PRESIDENT**

“Poonam”

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar