

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

**BEFORE SHRI A.D. JAIN, VICE PRESIDENT &  
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA No. **546/CHD/2024**

निर्धारण वर्ष / Assessment Year : 2021-22

The DCIT, Central Circle-3, Ludhiana	Vs. बनाम	Shri Gurmaj Singh, Plot No. 4, New Nehru Fruit Company, Sirsa Sabji Mandi, Haryana 125055
स्थायी लेखा सं./PAN No: CFRPS7294N		
अपीलार्थी/ APPELLANT		प्रत्यर्थी/ RESPONDENT

( PHYSICAL HEARING )

निर्धारिती की ओर से/Assessee by : Shri Sudhir Sehgal, Advocate

राजस्व की ओर से/ Revenue by : Shri Rohit Sharma, CIT DR

आयकर अपील सं./ ITA No. **802/CHD/2024**

निर्धारण वर्ष / Assessment Year : 2012-13

The ACIT, Panchkula	Vs. बनाम	Konark Rajhans Estates Private Limited, NH 73, Village Kot, Panchkula Extension II, Sector 14, Near Primary Health Centre Panchkula
स्थायी लेखा सं./PAN No: AAECK2405Q		
अपीलार्थी/ APPELLANT		प्रत्यर्थी/ RESPONDENT

( PHYSICAL HEARING )

निर्धारिती की ओर से/Assessee by : Shri Parikshit Aggarwal, CA

राजस्व की ओर से/ Revenue by : Shri Vivek Pardhan, JCIT, Sr. DR

आयकर अपील सं./ **ITA No. 1440/CHD/2019**

निर्धारण वर्ष / Assessment Year : 2016-17

The ACIT, Circle-7, Ludhiana	Vs. बनाम	M/s Parasmani Buildwell Pvt. Ltd., 314-317, Elite Arcade, Mall Road, Ludhiana
स्थायी लेखा सं./PAN No: AAFCP5688R		
अपीलार्थी/ APPELLANT		प्रत्यर्थी/ RESPONDENT

( PHYSICAL HEARING )

निर्धारिती की ओर से/Assessee by : None

राजस्व की ओर से/ Revenue by : Shri Vivek Pardhan, JCIT, Sr. DR

आयकर अपील सं./ **ITA No. 424/CHD/2023**

निर्धारण वर्ष / Assessment Year : 2019-20

The DCIT, Central Circle-1, Ludhiana	Vs. बनाम	M/s Sheetal Industries Booth No. 119, New Grain Market, Khanna 141401
स्थायी लेखा सं./PAN No: ACOFS5688Q		
अपीलार्थी/ APPELLANT		प्रत्यर्थी/ RESPONDENT

( PHYSICAL HEARING )

निर्धारिती की ओर से/Assessee by : Shri Rohit Kapoor, CA and  
Shri Virsain Aggarwal, Advocate

राजस्व की ओर से/ Revenue by : Shri Rohit Sharma, CIT DR

आयकर अपील सं./ **ITA No. 977/CHD/2024**

निर्धारण वर्ष / Assessment Year : 2014-15

ITO, Mandi	Vs. बनाम	Himachal Pradesh Gramin Bank, Jail Road, Mandi H.P. 175001
स्थायी लेखा सं./PAN No: AAALH0469C		
अपीलार्थी/ APPELLANT		प्रत्यर्थी/ RESPONDENT

( PHYSICAL HEARING )

निर्धारिती की ओर से/Assessee by : Shri Ankush Garg, CA

राजस्व की ओर से/ Revenue by : Shri Vivek Vardhan, JCIT Sr. DR

&

आयकर अपील सं./ **ITA No. 407/CHD/2024**

निर्धारण वर्ष / Assessment Year : 2017-18

The ITO, Yamunanagar	Vs. बनाम	Shree Dev Industries, W- 9, Industrial Area, Yamunanagar
स्थायी लेखा सं./PAN No: ACTFS3506N		
अपीलार्थी/ APPELLANT		प्रत्यर्थी/ RESPONDENT

( PHYSICAL HEARING )

निर्धारिती की ओर से/Assessee by : None

राजस्व की ओर से/ Revenue by : Shri Vivek Vardhan, JCIT , Sr. DR

सुनवाई की तारीख/**Date of Hearing** : **15.10.2024**

उद्घोषणा की तारीख/**Date of Pronouncement** : **22.10.2024**

**आदेश/Order**

**Per Krinwant Sahay, A.M.:**

The captioned appeals have been filed by the Revenue against the separate orders of the ld. CIT(A) / CIT(A), National Faceless Appeal Centre (NFAC), Delhi pertaining to different assessment years, as per the following details: -

S.No.	ITA No.	Order of CIT(A) / NFAC	Order dated
1	546/CHD/2024	CIT(A)-5, Ludhiana	19.02.2024
2	802/Chd/2024	CIT(A), NFAC, Delhi	27.05.2024
3	1440/Chd/2019	CIT(A)-1, Chandigarh	08.08.2019
4	424/Chd/2023	CIT(A)-5, Ludhiana	10.04.2023
5	977/Chd/2024	CIT(A), NFAC, Delhi	24.07.2024
6	407/Chd/2024	CIT(A), NFAC Delhi	15.02.2024

2. During the course of hearing, none appeared on behalf of the Assessee in ITA Nos. 1440/Chd/2019 for assessment year 2016-17 and 407/Chd/2024 for A.Y. 2017-18. From

the records, it is noted that the tax effect involved in the captioned appeals are as under: -

S.No.	ITA No.	Amount of Tax effect (in Rs.)
1	546/CHD/2024	56,31,819/-
2	802/Chd/2024	52,53,796/-
3	1440/Chd/2019	57,98,276
4	424/Chd/2023	9,38,612/-
5	977/Chd/2024	53,06,572/-
6	407/Chd/2024	57,07,915/-

3. It is noted that the tax effect involved in the captioned appeals is less than the prescribed monetary limit. 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 appeals so filed by the Revenue are not maintainable.

4. In view of the above facts and circumstances, the aforesaid appeals filed by the Department are 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.

5. It is, however, clarified that the dismissal of the above appeals shall not be taken to be affirmation of the orders 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 appeals of the Revenue are dismissed.

Order pronounced on 22.10.2024.

**Sd/-**  
**( A. D. JAIN )**  
**Vice President**

**Sd-**  
**( KRINWANT SAHAY )**  
**Accountant Member**

“आर.के.”

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