

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

HEARING THROUGH: PHYSICAL MODE

श्री कृणवन्त सहाय, लेखा सदस्य एवं श्री परेश म. जोशी, न्यायिक सदस्य

BEFORE: SHRI. KRINWANT SAHAY, AM & SHRI. PARESH M. JOSHI, JM

आयकर अपील सं. / ITA NO. 866/Chd/2023

निर्धारण वर्ष / Assessment Year : 2016-17

The ACIT (Exemption) Chandigarh	बनाम	Haryana Police Welfare And Sports Society, Panchkula O/o DGP Sector 6, Panchkula
स्थायी लेखा सं. / PAN NO: AAAAH5674C		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : Shri Jaspal Sharma, Adocate

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

सुनवाई की तारीख/ Date of Hearing : 30/10/2024

उद्घोषणा की तारीख/ Date of Pronouncement : 19/11/2024

आदेश/Order

PER PARESH M. JOSHI, J.M. :

This is an appeal filed by the Department against the order of the Ld. CIT(A)/NFAC, Delhi dt. 08/11/2023 pertaining to Assessment Year 2016-17.

2. It is noted that the tax effect involved in all the present appeals is less than Rs.60 lacs. 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 filed by the Revenue is not maintainable.

3. In view of the above facts and circumstances, the present appeals 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 appeals 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, all the appeal of the Revenue is dismissed.

Order pronounced in the open Court on 19/11/2024.

Sd/-

कृणवन्त सहाय
(KRINWANT SAHAY)
लेखा सदस्य/ ACCOUNTANT MEMBER

AG

Sd/-

परेश म. जोशी
(PARESH M. JOSHI)
न्यायिक सदस्य / JUDICIAL MEMBER

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

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

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar