

**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW BENCH 'A', LUCKNOW**

**BEFORE SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER  
AND SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

I.T.A. No. 5/Lkw/2023  
Assessment Year: 2017-18

Dy./Asstt. Commissioner of Income Tax, Central Circle-1, Kanpur.	Vs.	Shri Shiv Kumar Paliwal, 37-39, Uptron Estate, Vinayak Ultraflex Pvt. Ltd., Panki Industrial Area, Kanpur. PAN:AASPP2094H
(Appellant)		(Respondent)

I.T.A. No. 6/Lkw/2023  
Assessment Year: 2017-18

Dy./Asstt. Commissioner of Income Tax, Central Circle-1, Kanpur.	Vs.	Smt. Aakanksha Dalmia, House No.2/1, Palmia Mansion Seraulim, Margao Goa-403 601 14/62, Civil Lines, Kanpur-208001
(Appellant)		(Respondent)

I.T.A. No. 7/Lkw/2023  
Assessment Year: 2017-18

Dy./Asstt. Commissioner of Income Tax, Central Circle-1, Kanpur.	Vs.	Smt. Stuti Dalmia, 6926, Jaipuria Mills, Clock Tower, Sabji Mandi, Delhi-110 007] 14/62, Civil Lines, Kanpur-208001
(Appellant)		(Respondent)

Appellant by	Shri Ashish Jaiswal, Advocate
Respondent by	Shri Sanjeev Krishna Sharma, Addl. CIT (D.R.)

## **ORDER**

### **PER BENCH:**

(A) These three appeals have been filed by Revenue for assessment year 2017-18 pertaining to three different assessees against respective impugned appellate orders each dated 04/10/2022 passed by learned Commissioner of Income Tax (Appeals) [“CIT(A)” for short].

(B) The facts of the case, in brief, are that in case of all the three assessees, a search & seizure operation u/s 132 of the Act was conducted on 13/07/2016 alongwith Raghunath Group and Lala Purushottam Das Jewellers Group of cases. During the course of search, a diary was found and seized from the residential premises of the assessees in which there were details of transactions relating to commodity trading outside stock market and speculated transactions. The assessments in all the cases were completed u/s 143(3) of the Act and additions were made. On appeal before the learned CIT(A), the additions were deleted. However, the Assessing Officer levied penalty u/s 274 r.w.s. 271AAB of the Act against which the assessees approached learned CIT(A). The learned CIT(A) has deleted the penalty in all the cases. Now Revenue is in appeal before the Income Tax Appellate Tribunal.

(C) At the time of hearing before us, it was observed, on perusal of Form-36 in which the appeal has been filed, that the total tax effect is stated to be Rs.60,00,000/-, Rs.50,50,000/- and Rs.51,10,000/- respectively. The aforesaid two amounts are below Rs.60,00,000/- and one amount is Rs.60,00,000/-. As instructed by Central Board of Direct Taxes, for filing the appeal in Income Tax Appellate Tribunal against order of the learned

CIT(A), if the tax effect is upto Rs.60,00,000/- no appeal should be filed by Revenue before the Income Tax Appellate Tribunal. Representatives of both sides, the learned Sr. D.R. for Revenue and the learned A.R. for the assessee were in agreement that the tax effect being Rs.60 lac or below, these appeals are not maintainable and should be dismissed.

(D) In view of foregoing and as representatives of both sides are in agreement on this, these appeals are dismissed in limine without admitting the appeals and without going into the merits of the cases.

(E) In the result, all the appeals filed by the Revenue are dismissed as not maintainable.

(Order pronounced in the open court on 26/11/2024)

**Sd/.**  
**(SUDHANSHU SRIVASTAVA)**  
**Judicial Member**

**Sd/.**  
**(ANADEE NATH MISSHRA)**  
**Accountant Member**

Dated:26/11/2024  
\*Singh

**Copy of the order forwarded to :**

1. Appellant
2. Respondent
3. Concerned CIT
4. CIT(A)
5. D.R. (ITAT)

Assistant Registrar