

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 No. 304/CHD/2020

निर्धारण वर्ष /A.Ys. 2011-12

ITO, Ward-2(1), Chandigarh	बनाम VS	Shri Vinay Kumar, Prop. Tara Chand & Sons, 342, Indl. Area, Phase-1, Chandigarh
स्थायी लेखा सं./PAN /TAN No: AAUPK1557A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

&

आयकर अपील सं./ITA No. 272/CHD/2016

निर्धारण वर्ष /A.Ys. 2011-12

The ACIT, Cirlce-2(1), Chandigarh	बनाम VS	Shri Vinay Kumar, Prop. Tara Chand & Sons, 342, Indl. Area, Phase-1, Chandigarh
स्थायी लेखा सं./PAN /TAN No: AAUPK1557A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

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

राजस्व की ओर से/Revenue by : Shri Dharamvir, JCIT, DR

तारीख/Date of Hearing : 21.10.2024

उद्घोषणा की तारीख/Date of Pronouncement : 22.10.2024

आदेश/ORDER

Per Krinwant Sahay, A.M.:

Both these appeals are filed by the Revenue against the separate orders of the Id. Commissioner of Income Tax (Appeals)-1, Chandigarh, each dated 15.03.2019.

ITA No. 304/CHD/2020

2. It is noted that the tax effect involved in the present appeal is Rs.13,89,275/-. 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.

ITA No.278/Chd/2016

6. Similarly, the tax effect involved in ITA No. 278/CHD/2016 is Rs.48,54,463/-. 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 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