

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

BEFORE: SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER
AND SHRI PARESH M. JOSHI, JUDICIAL MEMBER

आयकर अपील सं./ITA No.541/CHD/2023

निर्धारण वर्ष / Assessment Year : 2011-12

The ITO, Ward – Parwanoo, Plot No. 35-F, Sector-2, Parwanoo.	बनाम VS	M/s Sagar Enterprises, Katha, Behind Coca Cola Factory, Nalagarh.
स्थायी लेखा सं./PAN /TAN No: ABFFS6537E		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Manoj Kumar, CA

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

तारीख/Date of Hearing : 11.11.2024

उदघोषणा की तारीख/Date of Pronouncement : 16.12.2024

PHYSICAL HEARING

आदेश/ORDER

PER PARESH M. JOSHI, JM

This is an appeal filed by the Revenue against the order of the Ld. CIT(A), NFAC, Delhi dated 06.07.2023 pertaining to assessment year 2011-12.

2. It is noted that the tax effect involved in the present appeal is below the monetary limit prescribed by the CBDT vide 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.

Therefore, 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.

Order pronounced on 16.12.2024.

Sd/-

(VIKRAM SINGH YADAV)
ACCOUNTANT MEMBER

Sd/-

(PARESH M. JOSHI)
JUDICIAL MEMBER

“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 फाइल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar