

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

**BEFORE SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER  
& SHRI PARESH M. JOSHI, JUDICIAL MEMBER**

**आयकर अपील सं./ITA Nos. 703 & 704/CHD/2024**

निर्धारण वर्ष /A.Y. 2016-17 & 2015-16

The ITO, Ward-1, Ambala Cantt.	बनाम VS	Shri Nipun Garg, # 4265-66, Hospital Road, Ambala Cantt.
स्थायी लेखा सं./PAN No: ARZPG9192M		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : None

राजस्व की ओर से/Revenue by : Ms. Tarundeep Kaur, Addl. CIT, Sr.DR

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**आयकर अपील सं./ITA Nos. 509 & 520/CHD/2024**

निर्धारण वर्ष /A.Y. 2015-16

The ITO, Ward-5, Yamuna Nagar.	बनाम VS	Shri Surinder Kumar, S/o Shri Sher Singh, House No. 214/106, Village Bhatauli, Jagadhari.
स्थायी लेखा सं./PAN No: BOHPK1197Q		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

**HYBRID HEARING**

निर्धारिती की ओर से/Assessee by : Shri Dhruv Goel, CA

राजस्व की ओर से/Revenue by : Ms. Tarundeep Kaur, Addl. CIT, Sr.DR

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**आयकर अपील सं./ITA No. 641/CHD/2024**

निर्धारण वर्ष /A.Y. 2014-15

The DCIT, Circle-1, Ludhiana.	बनाम VS	M/s Paramount Impex, D-202, 203, Focal Point, Ludhiana.
स्थायी लेखा सं./PAN No: AAFFP3160G		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

**HYBRID HEARING**

निर्धारिती की ओर से/Assessee by : Shri Gaurav Sharma, CA

राजस्व की ओर से/ Revenue by : Ms. Tarundeep Kaur, Addl. CIT, Sr.DR

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**आयकर अपील सं./ITA No. 844/CHD/2024**

निर्धारण वर्ष / A.Y. 2020-21

The ITO, Barnala.	बनाम VS	Ms.Malkeet Kaur, W/o Balvinder Singh, Ward-7, Near Anderla Dera, Tapa. Barnala.
स्थायी लेखा सं./PAN No: ADTPK5812A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : None

राजस्व की ओर से/ Revenue by : Ms. Tarundeep Kaur, Addl. CIT, Sr.DR

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**आयकर अपील सं./ITA No. 961/CHD/2024**

निर्धारण वर्ष / A.Y. 2012-13

The ITO, Ward-1, Ambala.	बनाम VS	Ms. Bimla Gupta, BC Bazar, Ambala Cantt.
स्थायी लेखा सं./PAN No: AAUPG7271M		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

**HYBRID HEARING**

निर्धारिती की ओर से/Assessee by : Smt. Indra Bansal, CA

राजस्व की ओर से/ Revenue by : Ms. Tarundeep Kaur, Addl. CIT, Sr.DR

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**आयकर अपील सं./ITA No. 898/CHD/2024**

निर्धारण वर्ष /A.Y. 2017-18

The ITO, Ward-5, Yamuna Nagar.	बनाम VS	Shri Tilak Raj, 20 East Bhatia Nagar, Jagadhri Road, Yamuna Nagar.
स्थायी लेखा सं./PAN No: AASPR7890K		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

**HYBRID HEARING**

निर्धारिती की ओर से/Assessee by : Shri Dhruv Goel, CA

राजस्व की ओर से/Revenue by : Ms. Tarundeep Kaur, Addl. CIT, Sr.DR

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**आयकर अपील सं./ITA No. 988/CHD/2024**

निर्धारण वर्ष /A.Y. 2017-18

The ITO, Sirhind.	बनाम VS	Anu Singhi, H.No. 4370 A, Khalsa Colony, Village – Barra, Sirhind.
स्थायी लेखा सं./PAN No: AQJPS8656H		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

**PHYSICAL HEARING**

निर्धारिती की ओर से/Assessee by : Shri Tej Mohan Singh, Advocate

राजस्व की ओर से/Revenue by : Ms. Tarundeep Kaur, Addl. CIT, Sr.DR

तारीख/Date of Hearing : 15.10.2024

उद्घोषणा की तारीख/Date of Pronouncement : 16.10.2024

## आदेश/ORDER

### PER BENCH

These nine appeals have been filed by the Revenue against the separate order of the Ld. CIT(A) as per the details given below:

S.No.	Appeal No.	Date of order of the CIT(A)	A.Y.	Tax Effect involved
1.	ITA 703/CHD/2024	16.04.2024	2016-17	Rs. 19,04,238/-
2.	ITA 704/CHD/2024	16.04.2024	2015-16	Rs. 15,92,751/-
3.	ITA 509/CHD/2024	08.03.2024	2015-16	Rs. 53,31,754/-
4.	ITA 520/CHD/2024	07.03.2024	2015-16	Rs. 53,45,259/-
5.	ITA 641/CHD/2024	27.03.2024	2014-15	Rs. 50,23,545/-
6.	ITA 844/CHD/2024	14.06.2024	2020-21	Rs. 50,148/-
7.	ITA 961/CHD/2024	16.07.2024	2012-13	Rs. 2,38,618/-
8.	ITA 898/CHD/2024	28.06.2024	2017-18	Rs. 55,74,394/-
9.	ITA 988/CHD/2024	24.07.2024	2017-18	Rs. 1,34,233/-

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 appeals filed by the Revenue are not maintainable.

3. In view of the above facts and circumstances, the present 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.

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 appeals of the Revenue are dismissed.

Order pronounced on 16<sup>th</sup> October,2024.

**Sd/-**

**( PARESH M. JOSHI )  
JUDICIAL MEMBER**

**Sd/-**

**(VIKRAM SINGH YADAV)  
ACCOUNTANT 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 फाईल/ Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar