

IN THE INCOME TAX APPELLATE TRIBUNAL
'DB', AMRITSAR BENCH, AMRITSAR

HYBRID HEARING

BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND
HON'BLE SHRI UDAYAN DAS GUPTA, JM

- 1. आयकर अपील सं. / ITA No. 449/ASR/2024**
(निर्धारण वर्ष / Assessment Year: 2013-14)
&
2. आयकर अपील सं./ ITA No. 450/ASR/2024
(निर्धारणवर्ष / Assessment Year: 2013-14)

Income Tax Officer 2 nd Floor BSNL Building, Near Overbridge, Mansa-Sirsa Road Mansa District Mansa.	बनाम/ Vs.	Shri Hardev Singh (through L/H Shri Nirvair Singh) Bahadarpur, Tehsil Budhlada District Mansa.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. DLUPS-1582-P		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Ramesh Kumar Jaiswal (CA) –Ld.AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri Charan Dass (Addl. CIT) - Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	07-08-2025
घोषणाकीतारीख / Date of Pronouncement	:	18-08-2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. These are quantum appeal as well as penalty appeal by revenue for Assessment Year (AY) 2013-14. The quantum appeal ITA No.449/Asr/2024 arises out of an order of Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 21-06-2024 in the matter of an assessment framed by Ld. AO u/s 147 r.w.s 144 of the Act on 29-03-2022. The Ld. AR, at the outset,

stated that the revenue's appeal is not maintainable on account of low tax effect which has been disputed by Ld. Sr. DR. Having heard rival submissions and upon perusal of case records, the appeal is disposed-off as under.

2. The Ld. AO made assessment of bank deposits for Rs.195.63 Lacs as unexplained cash credit and computed the income of the assessee. The copy of computation sheet DIN ITBA/AST/S/114/2021-22/1041937397(1) dated 29-03-2022 is on record. Upon perusal of the same, it could be seen that Ld. AO has computed net tax liability in Row No.39 as Rs.58,70,012/-. Upon further appeal, Ld. CIT(A) observed that the assessee expired on 10-11-2017 and reassessment notice was issued on 28-03-2021 in the name of the deceased assessee without bringing on record the legal heirs. No fresh notice was issued in the name of legal heirs. Accordingly, the assessment order was annulled against which the revenue is in further appeal before us.

3. From the computation sheet dated DIN ITBA/AST/S/114/2021-22/1041937397(1) dated 29-03-2022, it is quite clear that net tax liability on the assessee has been computed as Rs.58,70,012/- which is below threshold limit of Rs.60 Lacs as prescribed in latest CBDT Circular No.5/2024 dated 15-03-2024 which has superseded all the earlier circulars and the same applies to the pending appeals also. Accordingly, the appeal is not maintainable in terms of latest CBDT low tax effect circular. No exception has been shown to us. Therefore, the revenue's appeal is liable to be dismissed as non-maintainable subject

to liberty to revenue to seek revival of the appeal, in case the tax effect is found to be more or it is shown that the case falls under any of the exception. In the result, ITA No.449/Asr/2024 stand dismissed as non-maintainable.

4. Against quantum additions, Ld. AO has levied penalty u/s 271(1)(c) for Rs.58,70,012/- vide order dated 12-09-2022. Since assessment was annulled, the consequential penalty was also annulled. Aggrieved, the revenue is in further appeal before us. We find that, tax effect being less than Rs.60 Lacs, this appeal is also not maintainable on low tax effect.

5. Both the appeals stand dismissed as non-maintainable due to low tax effect.

Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-
(UDAYAN DAS GUPTA)
JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 18-08-2025

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AMRITSAR