

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.(SS)A. No.379/Lkw/2025
Assessment Year:2015-16

A.C.I.T., Central Circle, Bareilly	Vs.	Parul Agarwal Kamla Nehru Marg, Civil Lines, Bareilly. PAN:ABUPA2868B
(Appellant)		(Respondent)

Appellant by	Ms. Shweta Mittal, C.A.
Respondent by	Shri Amit Kumar, D.R.

ORDER

(A) This appeal vide I.T.(SS)A. No.379/Lkw/2025 has been filed by Revenue for assessment year 2015-16 against impugned appellate order dated 07/04/2025 (DIN & Order No.ITBA/APL/S/250/2025-26/1075508293(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) 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.9,14,022/- which is below the prescribed limit of Rs.60,00,000/-, as instructed by Central Board of Direct Taxes, for filing an appeal in Income Tax Appellate Tribunal against order of the learned CIT(A). 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 below the minimum prescribed limit of Rs.60,00,000/-, this appeal is not maintainable and should be dismissed.

(C) In view of foregoing and as representatives of both sides are in agreement on this, this appeal is dismissed in limine without admitting the appeal and without going into the merits of the case.

(D) By way of abundant caution, we clarify that Revenue will be at liberty to approach Income Tax Appellate Tribunal for restoration of appeal; if deemed fit, if it is found that the appeal is otherwise maintainable despite the tax effect being below Rs.60 lakhs.

(E) In the result, the appeal filed by the Revenue is dismissed as not maintainable.

(Order pronounced in the open court on 07/10/2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:07/10/2025
*Singh

Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T.,