

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

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER  
AND  
SHRI SUBHASH MALGURIA, JUDICIAL MEMBER**

I.T.(SS)A. No.431/Lkw/2025

Assessment year:2012-13

A.C.I.T., Central Circle, Bareilly.	Vs.	M/s HSJ Builders & Developers Private Limited, Kamla Nehru Marg, Civil Lines, Bareilly. PAN:AACCH9127N
(Appellant)		(Respondent)

C.O.No.65/Lkw/2025

(in I.T.(SS)A. No.431/Lkw/2025)

Assessment year:2012-13

M/s HSJ Builders & Developers Private Limited, Kamla Nehru Marg, Civil Lines, Bareilly. PAN:AACCH9127N	Vs.	A.C.I.T., Central Circle, Bareilly.
(Appellant)		(Respondent)

Appellant by	Ms. Shweta Mittal, C.A.
Respondent by	Shri Vachaspati, CIT (D.R.)

**ORDER**

**PER BENCH:**

(A) This appeal vide I.T.(SS)A.No.431/Lkw/2025 has been filed by Revenue for assessment year 2012-13 against impugned appellate order dated 07/04/2025 (DIN & Order No.ITBA/APL/S/250/2025-26/1075513481(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.32,44,500/- 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 CIT (D.R.) 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) Since we have dismissed the appeal of Revenue as not maintainable due to low tax effect, the Cross Objections filed by the assessee has become infructuous and is dismissed.

(F) In the result, the appeal of Revenue and Cross Objection of the assessee are dismissed.

(Order pronounced in the open court on 17/10/2025)

Sd/.  
**(SUBHASH MALGURIA)**  
**Judicial Member**

Dated:17/10/2025  
\*Singh

Sd/.  
**(ANADEE NATH MISSHRA)**  
**Accountant Member**

**Copy of the order forwarded to :**

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

Asstt. Registrar