

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

BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA Nos. 1552, 1565 & 1588/CHD/2025
निर्धारण वर्ष / Assessment Year: 2019-20

The ITO, Ward - 3, Patiala.	Vs	Tushar Bansal, 127, Phulkian Enclave, Patiala.
स्थायी लेखा सं./PAN NO: CQRPB1745E		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

Assessee by : Shri Ashwani Kumar, CA
Revenue by : Dr. Ranjit Kaur, Addl. CIT Sr.DR

Date of Hearing : 19.02.2026
Date of Pronouncement : 24.02.2026

VIRTUAL HEARING

ORDER

PER RAJPAL YADAV, VP

The present three appeals are directed at the instance of the Revenue against the separate orders of ld. Commissioner of Income Tax (Appeals) [in short 'the CIT (A)'] dated 10.11.2025 passed in assessment years 2019-20.

2. A perusal of the record would indicate that ITA No. 1552/CHD/2025 emerges out from the proceedings u/s 147

read with Section 144 of the Act. The AO has passed the assessment order on 06.01.2025 whereas ITA No. 1565/CHD/2025 emerges out of penalty proceedings u/s 271AAC(1) of the Income Tax Act. The AO has passed the penalty order on 24.07.2025. ITA No. 1588/CHD/2025 emerges out from penalty order dated 23.07.2023 vide which ld. AO has levied penalty u/s 272A(I)(d) of the Income Tax Act.

3. The ld. counsel for the assessee at the very outset submitted that tax effect in each appeal is less than the monetary limit provided in the CBDT Circular for authorizing the revenue to file appeal before the Tribunal and hence, all these three appeals are not maintainable in their present form.

4. The ld. DR, on the other hand sought an adjournment on the ground that she would call for a report from the AO about the tax effect limit.

5. We have duly considered the rival contentions and gone through the record carefully. A perusal of Form No. 36

would indicate that tax effect in the quantum appeal is only Rs.3,77,743/- stated by the Revenue whereas in the penalty orders, this tax effect is being stated at Rs.37,260/- and Rs.10,000/- only. Thus, the tax limit in each appeal is less than the monetary limit of Rs.60 lacs provided in CBDT Circular No.09/2024 dated 17.09.2024. The CBDT has prohibited its authorities for challenging any order of Id.CIT (Appeals) before the Tribunal unless tax effect by virtue of relief given by the CIT (Appeals) exceeds Rs.60 lacs. The Circular further provides exceptional clauses where these appeals do not fall in any of the exceptional clauses contemplated in the circular.

6. We deem it appropriate to observe that in case, on re-verification, it comes to the notice of the Revenue that tax effect is more than the monetary limit or issue falls in any of the exceptional clauses provided in the Circular, then Revenue will be at liberty to get these appeals revived by filing a Miscellaneous Application. Such Miscellaneous Application has to be filed within the time limit provided in Section 254 sub-clause (2) of the Act.

7. In view of the above, these appeals are dismissed being not maintainable.

Order pronounced on 24.02.2026.

Sd/-

**(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER**

Sd/-

**(RAJPAL YADAV)
VICE PRESIDENT**

“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

सहायक पंजीकार/ Assistant Registrar