

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, MUMBAI**

**BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER &
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA No. 3688/Mum/2019
(Assessment Years: 2014-15)**

ITO, Ward – 1(1) 1 st floor, Mohan Plaza, Podar School, Wayle Nagar, Kalan (W) - 421301	बनाम/ Vs.	Shri Ajay Raghunath Patil 602, Harsh Apartment, Shivaji Chowk, Bhiwandi, PIN – 421302
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAWPP3844P		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Appellant by :	Shri Brajendra Kumar, DR
प्रत्यर्थी की ओर से/Respondent by :	Shri Sunil Makhija, AR

सुनवाई की तारीख / Date of Hearing	04/11/2020
घोषणा की तारीख/Date of Pronouncement	04/11/2020

आदेश / ORDER

PER PAVAN KUMAR GADALE - JM:

1. The Revenue has filed an appeal against the order of CIT(A)-2, Mumbai passed u/s 143(3) r.w.s 147 of the Income Tax Act, 1961.
2. At the time of hearing, it was brought to the knowledge of the Bench, the tax effect in the appeal is below Rs.50 lakhs, therefore covered by CBDT Circular No. 17/2019. We find as per the CBDT

Circular dated 08.08.2019, no appeal shall be filed by the revenue before the Tribunal where the tax effect is below Rs 50 lakhs. Further the circular of the CBDT is also applicable to the pending cases. Accordingly, we dismiss the revenue appeal on maintainability and low tax effect.

3. Incase, if the revenue is able to provide evidence that the case falls under any of the exceptions provided in the circular issued by the CBDT, then the revenue may prefer miscellaneous application for recalling of this order, if they so desire, in which circumstance this order shall be recalled by this Tribunal.

4. In the result, appeal filed by the revenue is dismissed.

Order pronounced in the open court on
04.11.2020

Sd/-
(M BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Mumbai, Dated 04/11/2020

KRK, PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त(अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Mumbai