

आयकर अपीलीय अधिकरण एक सदस्य मामला न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, PUNE

श्री अनिल चतुर्वेदी, लेखा सदस्य, एवं श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष ।
BEFORE SHRI ANIL CHATURVEDI, AM AND SHRI VIKAS AWASTHY, JM

आयकर अपील सं. / ITA No.1920/PUN/2016

निर्धारण वर्ष / Assessment Year : 2008-09

The Income Tax Officer,
Ward – 2, Dhule

.....अपीलार्थी / Appellant

बनाम / V/s.

M/s. Real Wine Shop,
S. No. 361, Plot No. 6,
Rajnigandha Apartment,
Deopur, Dhule

PAN : AAJFR1430Q

.....प्रत्यर्थी / Respondent

Assessee by : Shri Sunil Ganoo
Revenue by : Shri Mukesh Jha

सुनवाई की तारीख / Date of Hearing : 19-02-2018

घोषणा की तारीख / Date of Pronouncement : 19-02-2018

आदेश / ORDER

PER VIKAS AWASTHY, JM :

The appeal has been filed by the Revenue against the order of Commissioner of Income Tax (Appeals)-I, Nashik dated 08-06-2016 for the assessment year 2008-09.

2. Shri Sunil Ganoo appearing on behalf of the assessee submitted at the outset that the appeal of the Revenue is liable to be dismissed on account of low tax effect in terms of CBDT circular No. 21/2015, dated 10-12-2015.

3. Shri Mukesh Jha representing the Department fairly admitted that in the present appeal by the Department, tax effect is less than ₹10 lakhs.

4. Both sides heard. The Revenue is in appeal against the order of Commissioner of Income Tax (Appeals) in allowing assessee's claim of License Fee Rs.4,70,981/- paid to Excise Department as revenue expenditure. In original assessment proceedings u/s. 143(3) of the Income Tax Act, 1961 (hereinafter referred to as "the Act"), the claim of assessee was accepted. The assessment was-reopened to make disallowance holding the expenditure to be capital. The Commissioner of Income Tax (Appeals) held the re-opening of assessment as bad in law and invalid. Hence, the present appeal by the Department.

As per demand notice issued to the assessee, the tax effect involved in appeal is Rs.62,868/- which is far less than the monetary limit prescribed by CBDT for filing of appeal by the Department before the Tribunal. The CBDT vide circular No. 21/2015, dated 10-12-2015 has raised the monetary limit of tax effect for filing of appeals by the Department before the Tribunal to ₹10 lakhs. Thus, in view of CBDT circular, the present appeal of the Revenue is liable to be dismissed on account of low tax effect.

5. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open court at the time of hearing on Monday, the 19th day of February, 2018.

Sd/- (अनिल चतुर्वेदी / Anil Chaturvedi) लेखा सदस्य / ACCOUNTANT MEMBER	Sd/- (विकास अवस्थी / Vikas Awasthy) न्यायिक सदस्य / JUDICIAL MEMBER
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पुणे / Pune; दिनांक / Dated : 19th February, 2018

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त (अपील) / The CIT(A)-1, Nashik
4. The Pr. Commissioner of Income Tax-1, Nashik
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण एक सदस्य मामला बेंच,
पुणे / DR, ITAT, "SMC" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति // True Copy//

आदेशानुसार / BY ORDER,

निजी सचिव / Private Secretary,
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune