

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक
IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK
BEFORE SHRI N.S.SAINI, AM & SHRI PAVAN KUMAR GADALE, JM

आयकर अपील सं./ITA No.350/CTK/2015
(निर्धारण वर्ष / Assessment Year :2008-2009)

ACIT, Berhampur Circle, Berhampur	Vs.	Rushikulya Gramya Bank, Zanana Hospital Road, Berhampur
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAAAR 5989 C		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

राजस्व की ओर से /Revenue by : Shri D.K.Pradhan,CITDR
निर्धारिती की ओर से /Assessee by : Shri A.K.Padhy, AR
सुनवाई की तारीख / Date of Hearing : **18/09/2017**
घोषणा की तारीख/Date of Pronouncement **20/09/2017**

आदेश / O R D E R

Per Shri Pavan Kumar Gadale, JM:

The revenue has filed an appeal against the order of CIT(A)-1, Bhubaneswar, passed in ITAppeal No.0572/14-15, dated 19.5.2015, u/s.143(3)/147 of the Income Tax Act.

2. At the outset, we noticed that the tax effect in the appeal of the revenue is below Rs.10 lakhs, therefore, the same is not maintainable as per the CBDT Circular No.21/2015, dated 10th December, 2015. We found that as per the recent Circular No.21/2015, dated 10th December, 2015, issued by the CBDT, the monetary limit has been revised for filing of appeal before ITAT by the revenue fixing the tax effect limit of Rs.10 lakhs. In the instant case, the tax effect is below Rs.10 lakhs, therefore the same is not maintainable and liable to be dismissed in limine. This Circular is retrospective and applicable to the pending appeals also. Ld. DR of the revenue has also conceded that the tax effect in this appeal is below Rs.10 lakhs.

3. Considering the above CBDT Circular, we found that this appeal of the revenue is not maintainable as the tax effect in this appeal is below Rs.10 lakhs. Accordingly, we dismiss the appeal of the revenue.

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

Order pronounced in the open court on this 19/09/2017.

Sd/-

(N. S. SAINI)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(PAVAN KUMAR GADALE)

न्यायिक सदस्य / JUDICIAL MEMBER

कटक Cuttack; दिनांक Dated 19/092017

प्र. कु. मि / PKM, Senior Private Secretary

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

1. अपीलार्थी / The Appellant-
ACIT, Berhampur Circle, Berhampur
2. प्रत्यर्थी / The Respondent-
Rushikulya Gramya Bank,
Zanana Hospital Road,
Berhampur
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार / BY ORDER,

(Senior Private Secretary)

आयकर अपीलीय अधिकरण, कटक / ITAT, Cuttack