

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH "A", HYDERABAD**

**BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER
AND SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

Sl.No.	ITA No.	AY	Appellant	Respondent
1	149/H/16	2010-11	Income-Tax Officer, Ward – 1, Guntakal	S. Venkata Narayana (HUF), Gooty, PAN – AAWHS 3371 J
2	150/H/16	-do-	-do-	S. Lakshmi Narayana (HUF), Gooty PAN –AAWHS 36546 L
3	151/H/16	-do-	-do-	S. Adi Narayana Setty (HUF), Gooty PAN-AAWHS 3369G
4	152/H/16	-do-	-do-	S. Nagaraju (HUF), Gooty PAN – AAWHS 3654 J

Revenue by : Shri P.V. Subba Raju
Assessee by : Shri P. Murali Mohan Rao

Date of hearing : 16/07/2018
Date of pronouncement : 20/07/2018

ORDER

PER BENCH:

All these appeals filed by different assessees are directed against separate orders, all dated, 9th November, 2015 of CIT(A), Kurnool, for AY 2010-11.

2. It is stated before us that the tax effect in these appeals are less than Rs. 20 lakhs and therefore the Circular No. 3/2018 dated 11.07.2018 issued by the Central Board of Direct Taxes (CBDT) in exercise of its power vested under Sec. 268A(1) of the I.T. Act comes into play, wherein, the monetary limit for filing the appeals by the Revenue before the ITAT and various High Courts as well as Apex Court are revised with an object of the reducing the tax litigation.

Vide para 3 of the said circular (supra) is stated that in cases where the tax effect in the appeals to be filed before the Appellate Tribunal does not exceed Rs. 20 lakhs appeals should not be filed. Thus taking a note of CBDT Circular No. 03/2018, dated 11.07.2018 and considering the fact that the tax effect in the instant appeals is less than Rs. 20 lakhs, the present appeals deserve to be dismissed as not pressed / not maintainable. However, we make it clear that the issues raised in the instant appeals is left open to be examined in the appropriate proceedings, if arises, in future. At the same time we also make it clear that if the appeals fall in any of the exceptions referred to in the above said CBDT Circular, the Revenue is at liberty to move an application for recalling the order, if so, advised.

3. Accordingly in the light of CBDT Circular No. 03/2018 dated 11.07.2018 the appeals stand dismissed.

Pronounced in the open Court on 20th July, 2018.

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Hyderabad, Dated: 20th July, 2018

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Copy to:-

- 1) ITO, Ward – 1, Gunthabavi Street, Guntakal – 515 801.
- 2) Shri s. Venkata Narayana,
- 3) Shri S. Lakshmi Narayana, C/o D. No. 2/166, Fort,
- 4) Shri S. Adi Narayana, Gooty – 515 401
- 5) S. Naga Raju
- 6) CIT(A), Kurnool.
- 7) Pr. CIT, Kurnool.
- 8) The Departmental Representative, I.T.A.T., Hyderabad.
- 9) Guard File

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

S.No	Description	Date	Intis	
1.	Draft dictated on			Sr.P.S./P.S
2.	Draft placed before author			Sr.P.S/PS

3	Draft proposed & placed before the second Member			JM/AM
4	Draft discussed/approved by second Member			JM/AM
5	Approved Draft comes to the Sr.P.S./PS			Sr.P.S./P.S
6.	Kept for pronouncement on			Sr. P.S./P.S.
7.	File sent to the Bench Clerk			Sr.P.S./P.S
8	Date on which file goes to the Head Clerk			
9	Date of Dispatch of order			