



ITA No.2086/Mum/2016  
Karnataka Sangha  
Assessment Year-2010-11

**आयकर अपीलीय अधिकरण “डी” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“D” BENCH, MUMBAI**

श्री शक्तिजीत दे, न्यायिक सदस्य एवं  
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।  
**BEFORE SHRI SAKTIJIT DEY, JM AND**  
**SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./I.T.A. No.2086/Mum/2016  
(निर्धारण वर्ष / Assessment Year: 2010-11)

<b>Income Tax Officer(Exemption)-1(4)</b> Room No.507, 5 <sup>th</sup> Floor Piramal Chamber, Lalbaug Mumbai-400 012	<b>बनाम/</b> Vs.	<b>Karnataka Sangha</b> Dr. Vishveshwarya Smarak Mandir Mogul Lane, Off. T.H.Kataria Marg Mahim, Mumbai – 400 016
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. <b>AAATK-3204-A</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

<b>Assessee by</b>	:	Bhupendra Shah, Ld. AR
<b>Revenue by</b>	:	Ram Tiwari, Ld. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	24/07/2018
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	31/07/2018

**आदेश / ORDER**

**Per Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by revenue for Assessment Year [AY] 2010-11 contest the order of the Ld. Commissioner of Income-Tax (Appeals)-07[CIT(A)], Mumbai, *Appeal No.CIT(A)-7/IT-22/4/2014-15* dated 15/01/2016 *qua* certain relief provided to the assessee. The assessment for impugned AY with respect to *assessee trust* was framed by Ld.



Income Tax Officer (E)-II(1) u/s 143(3) on 28/02/2013 wherein the income of the assessee was assessed at Rs.47.53 Lacs as against 'Nil' returned filed by the assessee since, the assessee was denied the exemption u/s 11. Upon further relief, Ld. CIT(A) has held that the assessee was entitled for exemption u/s 11 and therefore, the impugned additions could not be sustained. Aggrieved, the revenue is in further appeal before us.

2. The Ld. Authorized Representative for assessee [AR], *Shri. Bhupendra Shah*, at the outset, drew our attention to the fact that the tax effect of the quantum additions as contested by the revenue is less than prescribed limit of Rs.20 Lacs and the same is covered by recently issued *low tax effect* Circular No.03/2018 dated 11/07/2018 issued by *Central Board of Direct Taxes [CBDT]*. The Ld. DR, *Shri Ram Tiwari* has controverted the same by submitting that necessary instructions / certificate, in this regard, would be required from higher authorities.

3. We have gone through the circular and find that the tax effect of quantum in dispute is below prescribed limit of Rs.20 Lacs and the assessee stood benefitted by the above circular issued by CBDT wherein the minimum monetary limit for filing the appeals before various appellate authorities have been fixed as under:-

<b>S. No.</b>	<b>Appeals/ SLPs in Income-tax matters</b>	<b>Monetary Limit (Rs.)</b>
1	<i>Before Appellate Tribunal</i>	<i>20.00,000</i>
2	<i>Before High Court</i>	<i>50.00,000</i>
3	<i>Before Supreme Court</i>	<i>1,00.00,000</i>



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The aforesaid limits, as per *para 13* of the circular applies to pending appeals also. In view of the admitted position, we dismiss the revenue's appeal.

4. So far as the contentions raised by Ld. DR is concerned, we find that aforesaid circular does not envisage obtaining of any certificate from any authorities, in any manner. Nevertheless, the revenue is free to move appropriate application to recall this order, if at a later stage, it is found that the matter is covered by any exceptions provided in the aforesaid circular.

5. The appeal stand dismissed.

*Order pronounced in the open court on 31<sup>st</sup> July, 2018*

Sd/-

**(Saktijit Dey)**

न्यायिकसदस्य / **Judicial Member**

Sd/-

**(Manoj Kumar Aggarwal)**

लेखासदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 31.07.2018

Sr.PS:-Thirumalesh

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायकपंजीकार (Dy./Asstt.Registrar)  
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai