



ITA.No.278/Mum/2017
Uday Suresh Shah
Assessment Year-2010-11

आयकर अपीलीय अधिकरण “एफ” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“F” 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.278/Mum/2017
(निर्धारण वर्ष / Assessment Year:2010-11)

Assistant Commissioner of Income Tax-4(2)(1) Room No.642, 6 th Floor AaykarBhavan, M.K.Road Mumbai-400 020	बनाम/ Vs.	Uday Suresh Shah 701,301 Emporis TPS IV 1 st Road Near Almenda Garden Bandra(West) Mumbai-400 056
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AADPS-1761-P		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Sanjay Parikh, Ld. AR
Revenue by	:	Pooja Swaroop, Ld. Sr.DR

सुनवाई की तारीख/ Date of Hearing	:	23/07/2018
घोषणा की तारीख / Date of Pronouncement	:	31/07/2018

आदेश / O R D E R

Per Manoj Kumar Aggarwal (Accountant Member)

1. The captioned appeal by revenue for Assessment Year [AY] 2010-11 contest the order of Ld. Commissioner of Income-Tax (Appeals)-09 [CIT(A)], Mumbai, *Appeal No.CIT(A)-9/Cir.4/576/2015-16 dated 05/10/2016 qua* deletion of disallowance u/s 14A for Rs.58.30 Lacs as



made by Ld. AO in an assessment u/s 143(3) read with section 263 on 27/02/2016.

2. At the outset, Ld. Authorized Representative for assessee 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, *Ms. Pooja Swaroop*, 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:-

S. No.	Appeals/ SLPs in Income-tax matters	Monetary Limit (Rs.)
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>

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



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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 31st July, 2018

Sd/-

(Saktijit Dey)

Sd/-

(Manoj Kumar Aggarwal)

न्यायिकसदस्य / **Judicial Member** 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