

**IN THE INCOME TAX APPELLATE TRIBUNAL
"L" Bench, Mumbai**

**Before Shri G.S. Pannu, Accountant Member
and Shri Pawan Singh, Judicial Member**

ITA Nos. 3961 to 3963/Mum/2016
(Assessment Years: 2006-07 to 2008-09)

Income Tax Officer-24(2) Room No. 413, Piramal Chambers, Lalbaug, Parel Mumbai 400012	Vs.	Shri Laxminarasimhan A. Belur A-60/122, 2nd Floor Azad Nagar, Veera Desai Road Andheri (W), Mumbai 400060
------------------------------------------------------------------------------------------------	-----	--------------------------------------------------------------------------------------------------------------------

PAN – AAAHL7761B

Appellant

Respondent

Appellant by: Shri Himanshu Sharma
Respondent by: Mani Jain

Date of Hearing: 03.08.2018
Date of Pronouncement: 03.08.2018

ORDER

Per Pawan Singh, JM

These captioned appeals filed by the Revenue pertaining to assessment years 2006-07 to 2008-09 are directed against the order passed by the CIT(A)-36, Mumbai dated 16.03.2016 which in turn arises out of an orders passed by the Assessing Officer under Section 143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter "the Act").

2. The CBDT, vide Circular No. 3/2018 dated 11.07.2018, has revised the monetary limit for filing of appeals by the Department before the Tribunal with retrospective effect. The tax effect in dispute in the captioned appeals is stated to be below the monetary limit of ₹20 lakhs specified in the CBDT Circular dated 11.07.2018 (supra).

3. In this background, the learned D.R. appearing for the Revenue was required to state his position; he has not referred to any material which would show that the captioned appeals are protected by any of the exceptions provided in para 10 of the CBDT circular (supra).

4. Without going into the merit of the issue raised, the captioned appeal are deemed to be withdrawn/not pressed as their filing is not in consonance with the CBDT circular dated 11.07.2018 (supra). Before parting we may clarify that if on a later date, the Revenue finds that filing of the appeals is protected by the exceptions provided in para 10 of the CBDT circular (supra), it shall be at liberty to approach the Tribunal for recall of the order and reinstatement of the appeals for adjudication on merits. The Tribunal shall consider such application, if any, as per the extant law.

5. In conclusion, by applying the CBDT circular dated 11.07.2018 (supra), the captioned appeals of the Revenue are dismissed as withdrawn/ not pressed.

Above decision was pronounced in the open court at the conclusion of hearing on 3rd August, 2018.

Sd/-
(G.S. Pannu)
Accountant Member

Sd/-
(Pawan Singh)
Judicial Member

Mumbai, Dated: 3rd August, 2018

Copy to:

1. *The Appellant*
2. *The Respondent*
3. *The CIT(A) -36, Mumbai*
4. *The Pr. CIT - 24, Mumbai*
5. *The DR, "L" Bench, ITAT, Mumbai*

By Order

//True Copy//

Assistant Registrar
ITAT, Mumbai Benches, Mumbai

n.p.