

आयकर अपीलीय अधिकरण पुणे न्यायपीठ "ए" पुणे में
**IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE**

सुश्री सुषमा चावला, न्यायिक सदस्य एवं श्री अनिल चतुर्वेदी, लेखा सदस्य के समक्ष
BEFORE MS. SUSHMA CHOWLA, JM AND SHRI ANIL CHATURVEDI, AM

आयकर अपील सं. / ITA No.547/PUN/2015
निर्धारण वर्ष / Assessment Year : 2009-10

The Asst. Commissioner of Income Tax,
Circle-2, Kolhapur अपीलार्थी/Appellant

Vs.

Shri Vikramsinh Hindurao Aparadh,
Pratiksha, Nimbalkar Colony,
Kolhapur प्रत्यर्थी / Respondent

PAN: ACQPA5279F

आयकर अपील सं. / ITA No.628/PUN/2015
निर्धारण वर्ष / Assessment Year : 2009-10

Shri Vikramsinh Hindurao Aparadh,
C/o P.G. Diwan,
334 E Ward, Trade Centre,
Station Road, Kolhapur अपीलार्थी/Appellant

PAN: ACQPA5279F

Vs.

The Asst. Commissioner of Income Tax,
Circle-2, Kolhapur प्रत्यर्थी / Respondent

Assessee by : Shri Kishore Phadke
Respondent by : Shri Rajesh Gawali, DCIT

सुनवाई की तारीख / Date of Hearing : 01.08.2018	घोषणा की तारीख / Date of Pronouncement: 01.08.2018
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आदेश / ORDER

PER SUSHMA CHOWLA, JM:

The cross appeals filed by Revenue and the assessee are against order of CIT(A)-1&2, Kolhapur, dated 12.02.2015 relating to assessment year 2009-10 against order passed under section 143(3) of the Income-tax Act, 1961 (in short 'the Act').

2. The cross appeals filed by Revenue and the assessee were heard together and are being disposed of by this consolidated order for the sake of convenience.

3. The CBDT vide Circular No.3/2018, dated 11.07.2018 has revised the monetary limits for filing of appeals by the Department before the Tribunal with retrospective effect. The tax effect in dispute in the captioned appeal is stated to be below the monetary limit of ₹ 20.00 lakhs specified in the CBDT Circular dated 11.07.2018 (supra).

4. In this background, the learned Departmental Representative for the Revenue was required to state his position; he has not referred to any material which would show that the captioned appeal is protected by any of the exceptions provided in para 10 of the Circular (supra).

5. Without going into the merit of the issues raised in the captioned appeal, this appeal is deemed to be withdrawn/not pressed as its filing is in contravention of the CBDT Circular dated 11.07.2018 (supra). Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for re-institution of appeal, if the requisite material is brought to show that the

appeal is protected by the exceptions prescribed in para 10 of the Circular (supra).

6. In conclusion, by applying the CBDT Circular dated 11.07.2018 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

7. The learned Authorized Representative for the assessee has filed a letter dated 01.08.2018 seeking permission to withdraw the captioned appeal, for which learned Departmental Representative for the Revenue has not objected. Accordingly, the prayer of assessee is granted. Thus, the appeal of assessee is dismissed as having been 'withdrawn'.

8. In the result, both the appeals of Revenue and assessee are dismissed.

Order pronounced in open Court on this 1st day of August, 2018.

Sd/-
(ANIL CHATURVEDI)
 लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-
(SUSHMA CHOWLA)
 न्यायिक सदस्य / JUDICIAL MEMBER

पुणे / Pune; दिनांक Dated : 1st August, 2018.

GCVSR

आदेश की प्रतिलिपि अग्रहित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) / The CIT(A)-1&2, Kolhapur;
4. The CIT-I/II, Kolhapur;
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "ए" / DR 'A', ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

वरिष्ठ निजी सचिव / Sr. Private Secretary
 आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune