

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

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

ITA Nos. 5918 & 5919/Mum/2017
(Assessment Years: 2013-14 & 2014-15)

DCIT, Range - 9(1)(2) Room No. 260A, 2nd Floor Aayakar Bhavan, M.K. Road Mumbai 400020	Vs.	M/s. Aptech Ltd. A-65, Aptech House MIDC, Andheri (E) Mumbai 400093
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PAN – AADCA0602L

Appellant

Respondent

Appellant by: Shri Himanshu Sharma
Respondent by: None

Date of Hearing: 10.08.2018
Date of Pronouncement: 10.08.2018

ORDER

Per G.S. Pannu, AM

These captioned appeals filed by the Revenue pertaining to assessment years 2013-14 & 2014-15 are directed against the orders passed by the CIT(A)-16, Mumbai which in turn arises out of an orders passed by the Assessing Officer under Section 143(3) of the Income Tax Act, 1961.

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 appeal 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 Without going into the merit of the issue raised, the captioned appeals are deemed to be withdrawn/not pressed as their filing is not in consonance with the CBDT circular dated 11.07.2018 (supra).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by applying the CBDT circular dated 11.07.2018 (supra), the captioned appeals of the Revenue are dismissed as withdrawn/ not pressed.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 10th August, 2018.

Sd/-
(Pawan Singh)
Judicial Member

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

Mumbai, Dated: 10th August, 2018

Copy to:

1. *The Appellant*
2. *The Respondent*
3. *The CIT(A) -16, Mumbai*
4. *The Pr. CIT-9, Mumbai*
5. *The DR, "L" Bench, ITAT, Mumbai*

By Order

//True Copy//

Assistant Registrar
ITAT, Mumbai Benches, Mumbai

n.p.