

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCH "B", HYDERABAD**

**BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER  
AND SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**ITA 1420/Hyd/2018  
Assessment Year: 2015-16**

**ITO, Ward-3, Vs. Sudakar Sriram,  
Nizamabad Nizamabad  
PAN: EUSPS8881M**

(Appellant)

(Respondent)

Revenue by: Sri Phani Raju, CIT-DR  
Assessee by: None

Date of hearing: 03.08.2018  
Date of pronouncement: 03.08.2018

**ORDER**

**PER S. RIFAUR RAHMAN, A.M.:**

This appeal filed by the revenue is directed against the order dated 26.04.2018 of CIT(A)-5, Hyderabad for 2015-16.

2. It is stated before us that the tax effect in this appeal is less than Rs.20 lakh and therefore the Circular No.3/2018 dated 11.07.2018 issued by the Central Board of Direct Taxes (CBDT) in exercise of its power vested under Sec. 268A(1) of the I.T. Act comes into play, wherein, the monetary limit for filing the appeals by the Revenue before the ITAT and various High Courts as well as Apex Court are revised with an object of the reducing the tax litigation. Vide para 3 of the said circular (supra), it is stated that in cases where the tax effect in the appeals to be filed before the Appellate Tribunal does not

exceed Rs.20 lakh, the appeals should not be filed. Thus, taking a note of CBDT Circular No. 03/2018, dated 11.07.2018 and considering the fact that the tax effect in the instant appeal is less than Rs.20 lakh, the present appeal deserves to be dismissed as not pressed/not maintainable. However, we make it clear that the issues raised in the instant appeal is left open to be examined in the appropriate proceedings, if arises, in future. At the same time, we also make it clear that if the appeal falls in any of the exceptions referred to in the above said CBDT Circular, the Revenue is at liberty to move an application for recalling the order, if so advised.

3. Accordingly, in the light of CBDT Circular No. 03/2018 dated 11.07.2018 the appeal stands dismissed.

Pronounced in the open Court on 03.08.2018.

**Sd/-**  
**(P. MADHAVI DEVI)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(S. RIFAUR RAHMAN)**  
**ACCOUNTANT MEMBER**

Hyderabad, Dated: 03.08.2018

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Copy to:-

- 1) ITO, Ward-3, Nizamabad
- 2) Sudakar Sriram, Nizamabad C/o Sri Sudhakar Sriram, 4-5/1, Pedda Kodapgal, Bichkunda, Nizamabad
- 3) The CIT(A)-5, Hyderabad
- 4) The Pr. CIT, Hyderabad
- 5) The DR, ITAT, Hyderabad
- 6) Guard File