



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

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

Hyderabad, Dated: 03.08.2018

*kv*

Copy to:-

- 1) ITO, Ward-1, Nirmal
- 2) Sri Vidya Gangam, Nirmal C/o Sri Vidya Gangam, 6-3-16/2, Balajiwada, Nirmal - 504 106
- 3) The CIT(A)-5, Hyderabad
- 4) The Pr. CIT, Hyderabad
- 5) The DR, ITAT, Hyderabad
- 6) Guard File