



**IN THE INCOME TAX APPELLATE TRIBUNAL "D", BENCH MUMBAI**  
**BEFORE SHRI R.C.SHARMA, AM**  
**&**  
**SHRI SANDEEP GOSAIN, JM**

**ITA No.5703/Mum/2015**  
**(Assessment Year :2004-05 )**

DCIT - CC 3(1), Central Range - 3, Room No.402, 4th Floor, Aayakar Bhavan, M.K. Road, Mumbai-400020	Vs.	M/s. Cineyug Media & Entertainment Pvt. Ltd., (Formerly known as Cineyug Films Pvt. Ltd.,) Ground Floor, Eldora Apts., Juhu Church Road, Juhu, Mumbai - 400 049
<b>PAN/GIR No.</b>		<b>AAACC5391H</b>
<b>Appellant)</b>	..	<b>Respondent)</b>

**ITA No.5705/Mum/2015**  
**(Assessment Year :2005-06 )**

DCIT - CC 3(1), Central Range - 3, Room No.402, 4th Floor, Aayakar Bhavan, M.K. Road, Mumbai-400020	Vs.	M/s. Cineyug Entertainment 301, Rose Apartment, Fatherwadi, Juhu Church Road, Juhu, Mumbai - 400 049
<b>PAN/GIR No.</b>		<b>AAEFC4615K</b>
<b>Appellant)</b>	..	<b>Respondent)</b>

Revenue by	Shri Chaitanya Anjaria
Assessee by	None
<b>Date of Hearing</b>	<b>03/08/2018</b>
<b>Date of Pronouncement</b>	<b>13/08/2018</b>

**आदेश / O R D E R**

**PER R.C.SHARMA (A.M):**

These are the appeals filed by the Revenue against the order of  
CIT(A) 51, Mumbai dated 10/09/2015 for A.Y. 2004-05 & 2005-06 in the

matter of order passed u/s. 153A r.w.s 143(3)(ii) of the Income Tax Act, 1961.

2. We have heard Id. Departmental Representative and perused the materials available on the record in respect of the above appeals. It is observed that the demand/tax effect in the Revenue appeals is not exceeding Rs. 20 lakhs. Under the power vested by sec. 268A(1) of the I T. Act, CBDT has recently issued Circular No. 3/2018 dated 11.07.2018 instructing the authorities below that departmental appeal should not be filed before 1TAT where the demand/tax effect does not exceed Rs. 20 lakhs. The circular specifically mentions that the instructions are applicable to all pending appeals also.

6. Subject to some exceptions, it is further directed by CBDT that all the departmental appeals pending before ITAT where the demand/tax effect is less than 20 lakhs should be either withdrawn or not pressed by the Departmental representative.

7. The present appeals are not covered by any exceptions mentioned in the said CBDT circular. Since the tax demand in dispute in these departmental appeals does not exceed the limit of Rs. 20 lakhs as set out by CBDT, such appeals are not maintainable in view of fore goings. Accordingly the appeals of the Department are dismissed as not pressed/withdrawn and hence infructuous.

**8. In the result, the appeals of revenue are dismissed.**

Order pronounced in the open court on this 13/08/2018

**Sd/-**  
**(SANDEEP GOSAIN)**  
**JUDICIAL MEMBER**

Mumbai; Dated 13/08/2018  
Karuna Sr.PS

**Sd/-**  
**(R.C.SHARMA)**  
**ACCOUNTANT MEMBER**

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

सत्यापित प्रति //True Copy//

BY ORDER,

(Asstt. Registrar)  
**ITAT, Mumbai**