



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

ITA No.6043/Mum/2016 & 6044/Mum/2016
(Assessment Year :2010-11 & 2011-12)

ITO- 19(3)(5), Room No.201, 2nd Floor, Matru Mandir, Tardeo Road, Mumbai - 400 007	Vs.	Sri Visanji Kanji Shah, Flat No.501, Earth Pride, 139, V.P. Road, Sadashiv Cross Lane, Girgaon, Mumbai - 400 004
PAN/GIR No.		AAFPS1533B
Appellant)	..	Respondent)

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

आदेश / ORDER

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

These are the appeals filed by the Revenue against the order of CIT(A) 30, Mumbai dated 13/07/2016 for A.Y.2010-11 & 2011-12 in the matter of order passed u/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all the departmental appeals pending before ITAT where the demand/tax effect is less than 20 lakhs should be either withdrawn or not pressed by the Departmental representative.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 Accordingly the appeals of the Department are dismissed as not pressed/withdrawn and hence infructuous.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

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

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

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