

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "H" MUMBAI**

**BEFORE SHRI C.N. PRASAD (JUDICIAL MEMBER) AND
SHRI N.K. PRADHAN (ACCOUNTANT MEMBER)**

**ITA No. 4738/MUM/2017
Assessment Year: 2013-14**

DCIT, Central Circle-8(1), Room No. 656, 6 th floor, Aayakar Bhavan, M.K. Road, Mumbai-400020	Vs.	M/s. Shakti Property Developers Pvt Ltd., 27/28, P. Wing, Sharda Vihar Shakti Complex, Charkop, Kandivali -West, Mumbai - 400 067 PAN NO: AA ECS 8479 E
Appellant		Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : Mr. Kirit S. Sanghvi

**ITA No. 4830/MUM/2017
Assessment Year: 2006-07**

DCIT, Central Circle-7(2), Room No. 653, 6 th floor, Aayakar Bhavan, M.K. Road, Mumbai-400020	Vs.	Smt Lata Deshmukh 1, Gr. Floor, Nandini Apartment, TPS, 10 th Road, Santacruz (E), Mumbai - 400 055 PAN NO: AIUPD 9121 F
Appellant		Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

**ITA No. 5179/MUM/2017
Assessment Year: 2009-10**

ACIT, Central Circle-6(3)(2), Room No. 522, 5 th floor, Aayakar Bhavan, M.K. Road, Mumbai-400020	Vs.	M/s. KPMG Advisory Services Pvt. Ltd., Lodha Excelus, 1 st Floor, Apollo Mills Compound, N.M.Joshi Marg, Mahalakshmi, Mumbai - 400 011 PAN NO: AABCK 2895 D
Appellant		Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : Mr. Abhishek Tilak

ITA No. 5185/MUM/2017
Assessment Year: 2011-12

Income Tax Officer -20(3)(3), 6 th floor, Room No.614 Piramal chambers, Lalbaug, Parel, Mumbai	Vs.	Shri Shujauddin S Kapasi A-304, Infinity, Shivdas Champasi Marg, Mazgaon, Mumbai – 400 010 PAN NO: AABPK 9230 H
Appellant		Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : None

Date of Hearing : 03/08/2018
Date of pronouncement : 24/08/2018

ITA No. 2316/MUM/2018
Assessment Year: 2011-12

ACIT -24(2) Room NO.413, Piramal chambers, Lalbaug, Parel, Mumbai – 400 012	Vs.	Shri Manoj Patel 314-B, Samartha Aangan – II, Off K. L. Walawalkar Marg, Oshiwara, Andheri (W) Mumbai – 400 053 PAN NO: AOAPP 1898 P
Appellant		Respondent

Revenue by : Mr. Manoj Kumar Singh, DR
Assessee by : Mr. Abhishek Tilak

Date of Hearing : 10/08/2018
Date of pronouncement : 24/08/2018

ORDER

PER BENCH

The Central Board of Direct Taxes (CBDT) *vide* Circular No. 3/2018 dated 11.07.2018 has specified that appeals shall not be filed before the Income Tax Appellate Tribunal (ITAT) in cases where the tax effect does not exceed the monetary limit of Rs.20,00,000/-. For this purpose, 'tax effect' means the difference between the tax on the total income assessed and the tax that would have been chargeable had such total income been reduced by the amount of income in respect of issues against which appeal is intended to be filed. Further, 'tax effect' shall be taxes including applicable surcharge and cess. However, the tax will not include any interest thereon, except where chargeability of interest itself is in dispute. In case the chargeability of interest is the issue under dispute, the amount of interest shall be the tax effect. In cases where returned loss is reduced or assessed as income, the tax effect would include notional tax on disputed additions. In case of penalty order, the tax effect will mean quantum of penalty deleted or reduced in the order to be appealed against.

2. In the captioned appeals, it seems the tax effect does not exceed the monetary limit of Rs.20,00,000/-.

At para 13 of the above Circular, it has been mentioned that:

"13. This Circular will apply to SLPs/appeals/cross objection/references to be filed henceforth in SC/HCs/Tribunal and it shall also apply retrospectively to pending SLPs/appeals/cross objections/references. Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed."

3. Before us, the Ld. DR submits that liberty may kindly be given to raise, after necessary further verification, and to seek recall the dismissal of appeals and restoration of the appeals in the cases (i) in which it can be shown that the appeals are covered by the exceptions and (ii) which are inadvertently included in this bunch of appeal, wherein the tax effect in terms of the above CBDT Circular, exceed Rs.20,00,000/-. There was no opposition from the Ld. counsels of the assessee to the above submission of the Ld. DR.

4. We agree with the above contentions of the Ld. DR and make it clear that the appellants shall be at liberty to file Miscellaneous Applications to point out the cases which are wrongly included in these appeals so summarily dismissed, and we will take appropriate remedial measures in this regard.

5. In view of the above observations, these appeals, involving tax effect of less than Rs.20,00,000/- are dismissed as withdrawn.

Order pronounced in the open court on 24/08/2018.

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER
Mumbai;
Dated:24/08/2018
Girdhar. Sr. P.S.

Sd/-
(N.K. PRADHAN)
ACCOUNTANT MEMBER

Copy of the Order forwarded to:

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

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai