

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

सुश्री सुषमा चावला, न्यायिक सदस्य, एवं श्री अनिल चतुर्वेदी, लेखा सदस्य, के समक्ष
BEFORE MS. SUSHMA CHOWLA, JM AND SHRI ANIL CHATURVEDI, AM

आयकर अपील सं. / ITA No.797/PUN/2016

निर्धारण वर्ष / Assessment Year : 2011-12

The Deputy Commissioner of Income Tax,
Circle-3, Pune.

.....अपीलार्थी / Appellant

बनाम / V/s.

M/s. Mega Ventures,
Kunal House, Opp. Kamala
Nehru Park, Off. Prabhat Road,
Shivaji Nagar, Pune-411 004.
PAN : AARFM2813L

.....प्रत्यर्थी / Respondent

आयकर अपील सं. / ITA No.859/PUN/2016

निर्धारण वर्ष / Assessment Year : 2011-12

M/s. Mega Ventures,
Kunal House, Opp. Kamala
Nehru Park, Off. Prabhat Road,
Shivaji Nagar, Pune-411 004.
PAN : AARFM2813L

.....अपीलार्थी / Appellant

बनाम / V/s.

The Deputy Commissioner of Income Tax,
Circle-3, Pune.

.....प्रत्यर्थी / Respondent

Assessee by : Shri Suhas Bora (Withdrawal application)
Revenue by : Shri M.K. Verma

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| सुनवाई की तारीख / Date of Hearing : 30.08.2018 | घोषणा की तारीख / Date of Pronouncement : 30.08.2018 |
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आदेश / ORDER**PER SUSHMA CHOWLA, JM**

The appeal filed by the Revenue is against the order of Commissioner of Income Tax (Appeals)-3, Pune dated 11.01.2016 relating to assessment year 2011-12 passed under section 143(3) of the Income Tax Act, 1961 (in short 'the Act'). The assessee has filed cross appeal against the appeal filed by the Revenue.

2. The CBDT vide Circular No.3/2018, dated 11.07.2018 has revised the monetary limits for filing of appeals by the Department before the Tribunal with retrospective effect. The tax effect in dispute in the captioned appeal is stated to be below the monetary limit of Rs. 20.00 lakhs specified in the CBDT Circular dated 11.07.2018 (supra).

3. In this background, the learned Departmental Representative for the Revenue was required to state his position; he has not referred to any material which would show that the captioned appeal is protected by any of the exceptions provided in para 10 of the Circular (supra).

4. Without going into the merit of the issues raised in the captioned appeal, this appeal is deemed to be withdrawn/not pressed as its filing is in contravention of the CBDT Circular dated 11.07.2018 (supra). Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for re-institution of appeal, if the requisite material is brought to show that the appeal is protected by the exceptions prescribed in para 10 of the Circular (supra).

5. In conclusion, by applying the CBDT Circular dated 11.07.2018 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.
6. In the result, the appeal of Revenue is dismissed.
7. The assessee has filed an application dated 30.08.2018 seeking withdrawal of its appeal. The Ld. DR for Revenue has raised no objection on assessee's withdrawing the present appeal. In view of application made by assessee, the appeal is dismissed as having been 'withdrawn'.
8. In the result, both the appeals of the Revenue and assessee are dismissed.
- Order pronounced in the open court on this 30th day of August, 2018.

Sd/-
(**ANIL CHATURVEDI**)
लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-
(**SUSHMA CHOWLA**)
न्यायिक सदस्य/JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 30th August, 2018

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आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT (Appeals)-3, Pune.
4. The Pr. CIT, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

// True Copy //

आदेशानुसार / BY ORDER,

निजी सचिव /Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.