

आयकर अपीलीय अधिकरण पुणे न्यायपीठ "बी" पुणे में  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "B", 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.159/PUN/2016  
निर्धारण वर्ष / Assessment Year : 2012-13

The Asst. Commissioner of Income Tax,  
Jalna Circle, Jalna ..... अपीलार्थी/Appellant

Vs.

Abhay Cotex Pvt. Ltd.,  
New Gur Market, Mondha,  
Jalna – 431203 ..... प्रत्यर्थी / Respondent

PAN: AAHCA0503A

अपीलार्थी की ओर से / Appellant by : Shri Gaurav Batham  
प्रत्यर्थी की ओर से / Respondent by : None

सुनवाई की तारीख / <b>Date of Hearing : 28.08.2018</b>	घोषणा की तारीख / <b>Date of Pronouncement: 28.08.2018</b>
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**आदेश / ORDER**

**PER SUSHMA CHOWLA, JM:**

The appeal filed by Revenue is against order of CIT(A)-1, Aurangabad, dated 17.11.2015 relating to assessment year 2012-13 against order passed under section 143(3) of the Income-tax Act, 1961 (in short 'the Act').

2. Despite service of notice, none appeared on behalf of assessee nor any application for adjournment was moved. However, since the tax effect involved in the present appeal is low, we proceed to decide the present appeal after hearing the learned Departmental Representative for the Revenue.

3. 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 ₹ 20.00 lakhs specified in the CBDT Circular dated 11.07.2018 (supra).

4. 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).

5. Without going into the merit of the issues raised in the captioned appeal, this appeal is deemed to be withdrawn/not pressed as its filing is in contravention of the CBDT Circular dated 11.07.2018 (supra).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).

6. In conclusion, by applying the CBDT Circular dated 11.07.2018 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

7. In the result, the appeal of Revenue is dismissed.

Order pronounced in open Court on this 28<sup>th</sup> day of August, 2018.

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

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

पुणे / Pune; दिनांक Dated : 28<sup>th</sup> August, 2018.

*GCVSR*

**आदेश की प्रतिलिपि अद्येषित/Copy of the Order is forwarded to :**

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) / The CIT(A)-1, Aurangabad;
4. The Pr.CIT-1, Aurangabad;
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "बी" / DR 'B', ITAT, Pune;
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

सत्यापित प्रति //True Copy//

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