

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM BENCH, VISAKHAPATNAM**

**BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER**

**ITA Nos. 45 to 49/VIZ/2018
(Asst. Year : 2008-09 to 2012-13)**

DCIT, Circle-1,
Kakinada.

vs. Boddeda Kasi Naidu,
D.No. 4-7-127, Miriyala Colony,
Anakapalle, Visakhapatnam Dist.

(Appellant)

PAN No. ACSPB 1596 K
(Respondent)

Assessee by : None.
Department By : Shri Ch. Sanjeev – Sr.DR

Date of hearing : 05/09/2018.
Date of pronouncement : 12/09/2018.

ORDER

PER BENCH:

These appeals by the Revenue are directed against the separate orders of Commissioner of Income Tax (Appeals)-2, Visakhapatnam, all dated 22/12/2017 for the Assessment Years 2008-09 to 2012-13.

2. When these appeals are taken up for hearing, we noticed that the tax effect involved in these appeals is below Rs.20 lakhs and as per the latest CBDT Circular No.03/2018 dated 11.07.2018, the appeals filed by the revenue are not

maintainable. Ld. Departmental Representative has not raised any objection. In view of the above, these appeals filed by the revenue are not maintainable and accordingly dismissed.

3. In the result, all the appeals filed by the revenue are dismissed.

Order Pronounced in open Court on this 12th day of Sept., 2018.

Sd/-
(D.S. SUNDER SINGH)
Accountant Member

sd/-
(V. DURGA RAO)
Judicial Member

Dated : 12/09/2018

vr/-

Copy to:

1. *The Assessee - Boddeda Kasi Naidu, D.No. 4-7-127, Miriyala Colony, Anakapalle, Visakhapatnam Dist.*
2. *The Revenue - DCIT, Circle-1, Kakinada.*
3. *The Pr.CIT,*
4. *The CIT(A),*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

(VUKKEM RAMBABU)
Sr. Private Secretary,
ITAT, Visakhapatnam.