

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
VISA KHAPATNAM BENCH, VISA KHAPATNAM**

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

**I.T.A.No.305/VIZ/2018**  
(Assessment Year: 2008-09)

ITO, Ward-3,  
Kakinada.

Vs.

Kalyani Modern Rice Mill,  
#31-9-40, Yadida Road,  
Mandapeta, E.G. District.

(Appellant)

[PAN: AACFK 4573 E]  
(Respondent)

**C.O. No.53/VIZ/2018**  
(Arising out of I.T.A.No.305/VIZ/2018)  
(Assessment Year: 2008-09)

Kalyani Modern Rice Mill,  
#31-9-40, Yadida Road,  
Mandapeta, E.G. District.

Vs.

ITO, Ward-3,  
Kakinada.

[PAN: AACFK 4573 E]  
(Applicant)

(Respondent)

Assessee by : Shri P. Prabhakara Murthy – Adv.  
Department by : Shri Ch. Sanjeev – Sr. DR  
Date of hearing : 04.09.2018  
Date of Pronouncement : 12.09.2018

**ORDER**

**PER V. DURGA RAO, Judicial Member:**

This appeal by the Revenue and the Cross Objection by the assessee are directed against the order of the Id.CIT(A)-9, Hyderabad, dated 22.03.2018 for the Assessment Year 2008-09.

2. When this appeal is taken up for hearing, the Id. counsel for the assessee has submitted that the tax effect involved in this

appeal is below Rs.20 lakhs. As per the recent CBDT Circular No.03/2018 dated 11.07.2018 being retrospective in nature, the appeal filed by the revenue is not maintainable. The Id. D.R. has not raised any objection. In view of the above, the appeal filed by the revenue is not maintainable, hence, the same is dismissed.

3. The Cross Objection filed by the assessee is in support of the order of Id. CIT(A), hence, the same is dismissed.

4. In the result, the appeal filed by the Revenue and the Cross Objection filed by the assessee are dismissed.

Order pronounced in the open court on 12<sup>th</sup> September, 2018.

Sd/-  
**(D.S. SUNDER SINGH)**  
**ACCOUNTANT MEMBER**

sd/-  
**(V. DURGA RAO)**  
**JUDICIAL MEMBER**

Dated : 12/09/2018

vr/-

Copy of the order forwarded to:-

1. The assessee – Kalyani Modern Rice Mill, #31-9-40, Yadida Road, Mandapeta, E.G. District.
2. The Revenue – ITO, Ward-3, Kakinada.
3. The Pr.CIT – 2, Visakhapatnam.
4. The CIT(A)-9, Hyderabad.
5. DR, ITAT, Visakhapatnam.
6. Guard file

BY ORDER

Senior Private Secretary  
ITAT, VISAKHAPATNAM