

**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 No. 334/VIZ/2017  
(Asst. Year : 2012-13)**

ITO, Ward-1(1),  
Srikakulam.

vs. Metupalayam Sabapati  
Palanivelu, Prop. M/s. MSP  
Granites, Room No. 7,  
Banker's Colony,  
Back side of Deepa Mahal,  
Srikakulam.

(Appellant)

PAN No. AFQPP 9356 R  
(Respondent)

**C.O.No. 08/VIZ/2018  
(Arising out of ITA No. 334/VIZ/2017)  
(Asst. Year : 2012-13)**

Metupalayam Sabapati  
Palanivelu, Prop. M/s. MSP  
Granites, Room No. 7,  
Banker's Colony,  
Back side of Deepa Mahal,  
Srikakulam.

vs. ITO, Ward-1(1),  
Srikakulam.

PAN No. AFQPP 9356 R  
(Applicant)

(Respondent)

Assessee by : Shri C. Subrahmanyam-FCA  
Department By : Shri K.C. Das – Sr.DR

Date of hearing : 18/09/2018.  
Date of pronouncement : 20/09/2018.

**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 Commissioner of Income Tax (Appeals)-2, Visakhapatnam, dated 07/03/2017 for the Assessment Year 2012-13.

**2.** When this appeal is taken up for hearing, Id. Authorised Representative for the assessee has submitted that the tax effect involved in this appeal is below Rs.20 lakhs and as per the latest CBDT Circular No.03/2018 dated 11.07.2018, the appeal filed by the revenue is not maintainable. Ld. Departmental Representative has not raised any objection. In view of the above, this appeal filed by the revenue is not maintainable and accordingly dismissed.

**3.** So far as Cross Objection is concerned, there is a delay of 175 days. The assessee failed to explain sufficient cause to condone the delay, therefore, same is dismissed.

**4.** In the result, the appeal filed by the revenue as well as cross objection filed by the assessee is dismissed.

Order Pronounced in open Court on this 20<sup>th</sup> day of Sep., 2018.

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

sd/-  
**(V. DURGA RAO)**  
Judicial Member

**Dated : 20/09/2018**

**vr/-**

*Copy to:*

1. *The Assessee - Metupalayam Sabapati Palanivelu, Prop. M/s. MSP Granites, Room No. 7, Banker's Colony, Back side of Deepa Mahal, Srikakulam.*
2. *The Revenue - ITO, Ward-1, Srikakulam.*
3. *The CIT, Visakhapatnam.*
4. *The CIT(A)-2, Visakhapatnam.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

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