

**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. 323/VIZ/2018
(Asst. Year : 2011-12)**

ACIT, Central Circle-1, vs. Gadiraju Ramakrishnam Raju,
Visakhapatnam. D.No. 2-48-23/4, Flat No. 401,
G.B. Mansion, MVP Colony,
Visakhapatnam.

(Appellant) PAN No. ACZPG 1800 D
(Respondent)

**C.O.No. 59/VIZ/2018
(Arising out of ITA No. 323/VIZ/2018)
(Asst. Year : 2011-12)**

Gadiraju Ramakrishnam Raju, vs. ACIT, Central Circle-1,
D.No. 2-48-23/4, Flat No. 401, Visakhapatnam.
G.B. Mansion, MVP Colony,
Visakhapatnam.

PAN No. ACSPG 1800 D
(Applicant) (Respondent)

Assessee by : Shri G.V.N. Hari, Advocate
Department By : Shri Deba Kumar Sonawal, CIT DR

Date of hearing : 19/09/2018.
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)-3, Visakhapatnam, dated 12/03/2018 for the Assessment Year 2011-12.

2. When this appeal is taken up for hearing, Id. counsel 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, it is in support of the order of the Id. CIT(A), hence, the same is dismissed.

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

Order Pronounced in open Court on this 21st 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 – Gadiraju Ramakrishnam Raju, D.No. 2-48-23/4, Flat No. 401, G.B. Mansion, MVP Colony, Visakhapatnam.*
2. *The Revenue- ACIT, Central Circle-1, Visakhapatnam.*
3. *The Pr.CIT (Central), Visakhapatnam.*
4. *The CIT(A)-3, Visakhapatnam.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

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