

**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. 511/VIZ/2017
(Asst. Year : 2013-14)**

DCIT, Circle-2(1),
Vijayawada.

vs. M/s. Radhakrishna Automobiles
Pvt. Ltd., D.No. 27-33-46,
Gudavallivari Street,
Governorpet, Vijayawada.

(Appellant)

PAN No. AADCR 2845 J
(Respondent)

Assessee by : Shri C.P. Rama Swamy, Adv.
Department By : Shri K.C. Das, Sr.DR

Date of hearing : 17/09/2018.
Date of pronouncement : 17/09/2018.

ORDER

PER V. DURGA RAO, JUDICIAL MEMBER

This appeal by the Revenue is directed against the order of Commissioner of Income Tax (Appeals), Vijayawada, dated 28/06/2017 for the Assessment Years 2013-14.

2. When this appeal is taken up for hearing, Id. counsel for the assessee has submitted that 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. In the result, the appeal filed by the revenue is dismissed.

Order Pronounced in open Court on this 17th day of Sep., 2018.

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

sd/-
(V. DURGA RAO)
Judicial Member

Dated : 17/09/2018

vr/-

Copy to:

1. *The Assessee - M/s. Radhakrishna Automobiles Pvt. Ltd., D.No. 27-33-46, Gudavallivari Street, Governorpet, Vijayawada.*
2. *The Revenue - DCIT, Circle-2(1), Vijayawada.*
3. *The Pr.CIT, Vijayawada.*
4. *The CIT(A), Vijayawada.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

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