

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

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

श्री वी. दुर्गा राव, न्यायिक सदस्य एवं
श्री डि.एस. सुन्दर सिंह, लेखा सदस्य के समक्ष

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

आयकर अपील सं./I.T.A.No.324/Viz/2018
(निर्धारण वर्ष/ Assessment Year: 2007-08)

The ACIT,
Central Circle-1
Visakhapatnam

Vs. Sri G.Rajasekhara Reddy
7-2-1793, Indigos County
Flat No.209, Czech Colony
Sanath Nagar
Hyderabad
[PAN :AEPPG9099A]

(अपीलार्थी/ Appellant)

(प्रत्यर्थी/ Respondent)

राजस्व की ओर से/ Revenue by
निर्धारिती की ओर से/ Assessee by

: Shri Deba Kumar Sonowal, DR
: None

सुनवाई की तारीख / Date of Hearing

: 19.09.2018

घोषणा की तारीख/Date of Pronouncement

: 20.09.2018

आदेश /ORDER

PER D.S. SUNDER SINGH, Accountant Member:

This appeal is filed by the revenue against the order of the Commissioner of Income Tax(Appeals) [CIT(A)]-3, Visakhapatnam vide ITA No.76/2015-16/CIT(A)-3/VSP/2017-18 dated 31.03.2018 for the assessment year 2007-08.

2. In this appeal, the tax effect pertaining to the amount disputed by the Revenue is less than the monetary limit of Rs. 20 lakh fixed by the CBDT in Circular No. 03/2018, dated 11.07.2018, which is in supersession of its Circular No. 21/2015 dated 10.12.2015, in relation to filing of appeals before the Income Tax Appellate Tribunal. Taking into consideration the above, and also the fact that the CBDT Circular under reference applies retrospectively even to pending appeals, we hold that the appeal filed by the Revenue is not maintainable and liable to be dismissed *in limine*. Accordingly, we dismiss the appeal of the Revenue.

In the result, appeal of the revenue is dismissed.

Order Pronounced in the open court on 20th September 2018.

Sd/-

(वी.दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/**JUDICIAL MEMBER** लेखा सदस्य/**ACCOUNTANT MEMBER**

विशाखापटणम /Visakhapatnam

दिनांक /Dated :20.09.2018

L.Rama, SPS

Sd/-

(डि.एस. सुन्दर सिंह)

(D.S. SUNDER SINGH)

आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee- Sri G.Rajasekhara Reddy, 7-2-1793, Indigos County, Flat No.209, Czech Colony, Sanath Nagar, Hyderabad
2. राजस्व/ The Revenue – The ACIT, Central Circle-1, Visakhapatnam
3. The Pr.Commissioner of Income Tax (Central), Visakhapatnam
4. The Commissioner of Income-Tax (Appeals)-3, Visakhapatnam
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम /DR, ITAT, Visakhapatnam
- 6.गार्डफ़ाईल / Guard file

आदेशानुसार / BY ORDER

// True Copy //

Sr. Private Secretary
ITAT, VISAKHAPATNAM