

**आयकर अपीलीय अधिकरण, मुंबई न्यायपीठ, मुंबई।**

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCHES, 'SMC' MUMBAI**

श्री जोगिन्दर सिंह, न्यायिक सदस्य एवं  
श्री राजेश कुमार, लेखा सदस्य, के समक्ष

**Before Shri Joginder Singh, Judicial Member, and  
Shri Rajesh Kumar, Accountant Member**

**ITA No.182/Mum/2018  
Assessment Year: 2014-15**

Income Tax Officer-13(3)(3), Room No.227, 02 <sup>nd</sup> Floor, Aayakar Bhavan, M. K. Road, Mumbai-400020	<b>बनाम/ Vs.</b>	M/s Veer Wires Pvt. Ltd. Dwarkesh Park, 304, Kshiteej, Sai Baba Nagar, Near Bhatia School, Kandivali (W), Mumbvai-400067
(राजस्व /Revenue)		(निर्धारिती /Assessee)
<b>PAN. No.AABCV3402D</b>		

राजस्व की ओर से / Revenue by	Shri S. K. Bepari-DR
निर्धारिती की ओर से / Assessee by	Shri Hiral Shah

सुनवाई की तारीख / <b>Date of Hearing :</b>	<b>05/09/2018</b>
आदेश की तारीख / <b>Date of Order:</b>	<b>07/09/2018</b>

**आदेश / O R D E R**

Per Joginder Singh (Judicial Member)

The Revenue is aggrieved by the impugned order dated 27/09/2017 of the Ld. First Appellate Authority, Mumbai.

During hearing of this appeal, at the outset, Shri Hiral Shah, ld. counsel for the assessee, pointed out that the tax effect in the present appeal, filed by the Revenue, is Rs.16,59,110/-, which is below prescribed monetary limit of Rs.20 lakh. The ld. DR, Shri S.K. Bepari, did not controvert the factual matrix.

2.1. We have considered the rival submissions and perused the material available on record. In view of the above, it is noted that the tax effect in the present appeal is below prescribed monetary limit of Rs.20 lakh, vide instruction/Circular No.3 of 2018, issued by CBDT (F No.279/Misc./142/ 2007-ITJ(PT) dated 11/07/2018. As per the circular, wherein, the Department was advised/directed by the Board not to file appeal in the cases where the tax effect does not exceed the following monetary limit.:-

Sl. No.	Appeals in Income –tax matters	Monetary Limit (in Rs.)
1.	Before ITAT	20,00,000/-
2.	U/s 260 A before Hon'ble High Court	50,00,000/-
3.	Before Hon'ble Supreme Court	1,00,00,000/-

In view of the above instruction, since, the tax effect is less than Rs.20,00,000/- (not controverted by Ld. DR also), consequently, the appeal of the Revenue is not maintainable, therefore, dismissed.

Finally, the appeal of the Revenue is dismissed.

This order was pronounced in the open court in the presence of the ld. representatives from both sides at the conclusion of the hearing on 05/09/2018.

**Sd/-**

(Rajesh Kumar)

लेखा सदस्य / ACCOUNTANT MEMBER

**Sd/-**

(Joginder Singh)

न्यायिक सदस्य / JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated : 07/09/2018

*Shekhar, P.S./नि.स.*

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant (Respective assessee)
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT, Mumbai.
4. आयकर आयुक्त / CIT(A)- , Mumbai,
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai

6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

**उप/सहायक पंजीकार (Dy./Asstt. Registrar)**  
**आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai**