

**IN THE INCOME TAX APPELLATE TRIBUNAL
"G" Bench, Mumbai**

**Before Shri B.R. Baskaran, Accountant Member
and Shri Ravish Sood, Judicial Member**

**ITA No. 3183/Mum/2017
(Assessment Year: 2008-09)**

ACIT-32(1)
Pratyaksha Kar Bhavan,
Room No. 209, 2nd Floor,
Bandra Kurla Complex,
Bandra (East),
Mumbai-400 051
PAN – AAVFS8191B

M/s Gujarat Construction
Shop No.6, Rachna CHS,
Eksar Road,
Vs. Borivali West,
Mumbai- 400092

Revenue

Assessee

Revenue by: Shri Nishant Samaiya, D.R
Assessee by: Shri R.C. Modi &
Ms. Ketki Rajeshirke, A.R

Date of Hearing: 26.09.2018
Date of Pronouncement: 26.09.2018

ORDER

Per Ravish Sood, JM

The captioned appeal filed by the Revenue pertaining to assessment year 2008-09 is directed against the order passed by CIT(A)-44, Mumbai, dated 27.02.2017, which in turn arises from the order passed by the Assessing Officer under section 143(3) r.w.s 147 of the Income Tax Act, 1961 (in short 'the Act'), dated 23.02.2016.

2. At the outset, the Id. Authorized Representative (for short 'A.R') for the assessee submitted that the tax effect involved in this appeal is less than Rs.20.00 lacs. The Id. Departmental Representative (for short 'D.R') did not controvert the said factual position.

3. We find that the CBDT vide its Circular No.03/2018, dated 11/07/2018 has revised the monetary limits for filing of appeals by the Department before the Tribunal, retrospectively. Since the tax effect in

dispute in the captioned appeal is admittedly below the monetary limit of Rs.20.00 lacs specified in the CBDT Circular No. 03/2018, dated 11/07/2018, therefore, the same is dismissed as not maintainable.

4. In the result, appeal of the Revenue is dismissed.

Order pronounced in the open court on 26.09.2018

Sd/-

(B.R.Baskaran)
ACCOUNTANT MEMBER

मुंबई Mumbai; दिनांक 26.09.2018

Ps. Rohit

Sd/-

(Ravish Sood)
JUDICIAL MEMBER

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

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

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)

**आयकर अपीलीय अधिकरण, मुंबई / ITAT,
Mumbai**

