

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

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

**ITA Nos. 1790 & 1792/Mum/2017
(Assessment Year: 2011-12)**

Income Tax Officer Ward-4,
Palghar, Aayakar Bhavan,
Income Tax Office, BIDCO
Road, Palghar,
Dist. Palghar- 401404

Vs.

Sudhir Prabhakar Vichare,
Union Park, Bungalow No. 44,
Rajlaxmi, At Betgaon Maan
Near Theem College,
Post Boisar Taluka &
Dist. Palghar- 401501

PAN – ADAPV4745N

(Appellant)

(Respondent)

Appellant by:

Shri Nishant Samaiya, D.R

Respondent by:

Shri Subodh Ratnaparkhi, C.A

Date of Hearing:

01.10.2018

Date of Pronouncement:

01.10.2018

ORDER

Per Ravish Sood, JM

The present appeals filed by the revenue are directed against the respective orders passed by the CIT(A)-3, Thane, for A.Y 2011-12, dated 20.12.2016, which in turn are directed against the respective orders passed by the A.O under Sec. 143(3) and under Sec. 271(1)(c) of the Income Tax Act, 1961 (for short 'Act'), dated 28.03.2014 and 24.09.2014, respectively.

2. The ld. Authorized Representative (for short 'A.R') at the very outset of the hearing of the appeal submitted that the tax effect involved in both of the aforementioned appeals was less than Rs. 20 lacs. In support of his aforesaid contention, the ld. A.R had placed on record the working of the tax liability involved in the abovementioned appeals filed by the revenue. The ld. Departmental Representative (for short 'D.R') on being confronted did not controvert the factual position so averred by the ld. A.R before us.

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 01.10.2018

Sd/-

Sd/-

(B.R.Baskaran)
ACCOUNTANT MEMBER

(Ravish Sood)
JUDICIAL MEMBER

मुंबई Mumbai; दिनांक 01.10.2018

Ps. Rohit

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

