

**IN THE INCOME TAX APPELLATE TRIBUNAL “G” BENCH, MUMBAI
BEFORE SHRI B.R BASKARAN, AM AND SHRI RAVISH SOOD, JM**

ITA No. 4249 & 4193/Mum/2017
(निर्धारण वर्ष / Assessment Years: 2008-09 & 2010-11)

ACIT, Circle-12(2)(2), Room No. 145, 1 st Floor, Aaykar Bhawan, M.K Road, Mumbai – 400 020.	बनाम/ Vs.	M/s Giriraj Civil Developers Pvt. Ltd, B-5, Paras Darshan, S V Road, Borivali (East), Mumbai 400 066..
स्थायी लेखा सं./जीआइआर सं./PAN No.		AACCG4613L
(अपीलार्थी /Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से / Appellant by	:	Shri. Nishant Samaiya
प्रत्यर्थी की ओर से / Respondent by	:	None

सुनवाई की तारीख / Date of Hearing	:	14.08.2018
घोषणा की तारीख / Date of Pronouncement	:	10.10.2018

आदेश / O R D E R

PER RAVISH SOOD, JUDICIAL MEMBER:

The present appeals filed by the revenue are directed against the respective orders passed by the CIT(A)-20, Mumbai, dated. 27.03.2017 and 29.03.2017, which in turn arises from the orders passed by the A.O under Sec. 143(3) r.w.s 147 of the Income Tax Act, 1961 (for short ‘Act’), dated. 15.02.2016 for A.Y. 2008-09 and A.Y 2010-11, respectively.

2. The ld. Departmental Representative (for short ‘D.R’) at the very outset of the hearing of the appeal submitted, that as the tax effect involved in both of the aforementioned apples was less than Rs. 20 lacs, thus, the revenue

has filed letters dated 25.07.2018 (filed on 30.07.2018) for withdrawing the said appeals.

3. We have perused the letters dated 25.07.2018 (filed on 30.07.2018) of the A.O, requesting for withdrawal of the aforementioned appeals as the 'tax effect' involved in the said respective appeals was less than Rs. 20.00 lacs. 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 appeals 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 are dismissed as not maintainable.

4. In the result, both the appeals of the Revenue are dismissed.

Order pronounced in the open court on 10.10.2018

Sd/-

(B.R.Baskaran)
ACCOUNTANT MEMBER

मुंबई Mumbai; दिनांक 10.10.2018

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**