

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

**IN THE INCOME TAX APPELLATE TRIBUNAL,
VISAKHAPATNAM BENCH, VISAKHAPATNAM**

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.406/Viz/2018
(निर्धारण वर्ष/ Assessment Year: 2014-15)

ACIT, Circle-3(1)
Visakhapatnam

Vs. M/s P.S.V.Engineers &
Contractors Pvt. Ltd.
D.No.50-40-15,
Seethammadhara
Visakhapatnam
[PAN : AACCP9058L]

(अपीलार्थी/ Appellant)

(प्रत्यर्थी/ Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से/ Respondent by

: Smt. Suman Malik, DR
: None

सुनवाई की तारीख / Date of Hearing

: 14.11.2018

घोषणा की तारीख/Date of Pronouncement

: 16.11.2018

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)]-10, Hyderabad vide I.T.A.No.0135/CIT(A)-10/2017-18/CIT(A), Hyd-10/10093/2017-18 dated 15.05.2018 for the assessment year 2014-15.

2. When this appeal is taken up for hearing, the Ld. DR has submitted that the tax effect involved in this appeal is below Rs.20 lakhs. As per the latest circular No. 03/2018, dated 11.07.2018 CBDT being retrospective in nature, 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, the appeal filed by the revenue is not maintainable, since the tax effect in this case is below Rs.20 lakhs. In view of the above, the appeal filed by the revenue is not maintainable. Hence, the same is dismissed.

3. In the result, the appeal filed by the revenue is dismissed.

Order pronounced in the open court on 16th November, 2018.

Sd/-

(वी.दुर्गा राव)

(V. DURGA RAO)

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

विशाखापटणम /Visakhapatnam

दिनांक /Dated : 16.11.2018

L.Rama, SPS

Sd/-

(डि.एस. सुन्दर सिंह)

(D.S. SUNDER SINGH)

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

1. राजस्व/ The Revenue – ACIT, Circle-3(1), Visakhapatnam
2. निर्धारिती/ The Assessee- M/s P.S.V.Engineers & Contractors Pvt. Ltd., D.No.50-40-15, Seethammadhara, Visakhapatnam
3. The Pr.Commissioner of Income Tax-1, Visakhapatnam
4. The Commissioner of Income-Tax (Appeals)-10, Hyderabad
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम /DR, ITAT, Visakhapatnam
- 6.गार्डफ़ाईल / Guard file

आदेशानुसार / BY ORDER

// True Copy //

Sr. Private Secretary
ITAT, VISAKHAPATNAM