

**THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCH "B", HYDERABAD**

**BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER  
AND SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**ITA No. 1635/Hyd/2017  
Assessment Year: 2013-14**

Income-tax Officer,  
Ward – 2(1), Hyderabad

vs. KSK Mineral Resources Pvt.  
Ltd., Hyderabad.

PAN – AADCK1310R

(Appellant)

(Respondent)

Revenue by : Shri Nilanjan Dey  
Assessee by : Shri S. Rama Rao

Date of hearing : 08-11-2018  
Date of pronouncement : 29-11-2018

**ORDER**

**PER S. RIFAUR RAHMAN, A.M.:**

This appeal of the assessee is directed against the order of CIT(A) – 2, Hyderabad, dated 19/06/2017 for AY 2013-14.

2. It is stated before us that the tax effect in this appeal is less than Rs. 20 lakhs and therefore the Circular No. 3/2018 dated 11.07.2018 issued by the Central Board of Direct Taxes (CBDT) in exercise of its power vested under Sec. 268A(1) of the I.T. Act comes into play, wherein, the monetary limit for filing the appeals by the Revenue before the ITAT and various High Courts as well as Apex Court are revised with an object of the reducing the tax litigation. Vide para 3 of the said circular (supra) is stated that in cases where the tax effect in the appeals to be filed before the Appellate Tribunal does not exceed Rs. 20 lakhs appeals should not be filed. Thus taking a note of CBDT Circular No. 03/2018, dated 11.07.2018 and considering the fact that the tax effect in the instant appeal is less than Rs. 20 lakhs, the present appeal deserves to be dismissed as not pressed / not maintainable. However, we make it clear that the

issues raised in the instant appeal is left open to be examined in the appropriate proceedings, if arises, in future. At the same time, we also make it clear that if the appeal falls in any of the exceptions referred to in the above said CBDT Circular, the Revenue is at liberty to move an application for recalling the order, if so, advised.

3. Accordingly in the light of CBDT Circular No. 03/2018 dated 11.07.2018 the appeal stands dismissed.

**Pronounced in the open court on 29<sup>th</sup> November, 2018.**

Sd/-

**(P. MADHAVI DEVI)  
JUDICIAL MEMBER**

Sd/-

**(S. RIFAUR RAHMAN)  
ACCOUNTANT MEMBER**

Hyderabad, Dated: 29<sup>th</sup> November, 2018.

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Copy to:-

- 1) ITO, Ward – 2(1), 5<sup>th</sup> Floor, Room No. 506, Signature Towers, Opp. Botanical Gardens, Kondapur, Hyderabad - 084
- 2) KSK Mineral Resources Pvt. Ltd., H.No. 8-2-293/82/A/431/A, Road No. 22, Jubilee Hills, Hyderabad – 500 033.
- 3) CIT(A) – 2, Hyderabad.
- 4) Pr. CIT – 2, Hyd.
- 5) The Departmental Representative, I.T.A.T., Hyderabad.
- 6) Guard File