

**IN THE INCOME TAX APPELLATE TRIBUNAL  
Hyderabad ' B ' Bench, Hyderabad**

**Before Smt. P. Madhavi Devi, Judicial Member  
AND  
Shri S.Rifaur Rahman, Accountant Member**

**ITA No.1529/Hyd/2018**  
(Assessment Year: 2015-16)

|  |    |   |
|--|----|---|
| Income Tax Officer<br>Ward-1<br>Nizamabad<br>(Appellant) | Vs | Shri Jagath Reddy Gaddam<br>Nizamabad<br>PAN:BBMPG8809H<br>(Respondent) |
|--|----|---|

|               |                       |
|---------------|-----------------------|
| For Revenue : | Shri Nilanjan Dey, DR |
| For Revenue : | N o n e               |

|                        |            |
|------------------------|------------|
| Date of Hearing:       | 03.12.2018 |
| Date of Pronouncement: | 03.12.2018 |

**ORDER**

**Per Smt. P. Madhavi Devi, J.M.**

This is Revenue's appeal for the A.Y 2015-16 against the order of the CIT (A)-5, Hyderabad, dated 08.05.2018.

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 reducing the tax litigation. Vide para 3 of the said circular (supra) it 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. At the same time we also make it clear that if the appeals fall 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 appeals of the Revenue stands dismissed. Order pronounced in the Open Court on 3<sup>rd</sup> December, 2018.

**Sd/-**  
**(S.Rifaur Rahman)**  
**Accountant Member**

**Sd/-**  
**(P. Madhavi Devi)**  
**Judicial Member**

Hyderabad, dated 3<sup>rd</sup> December, 2018.

**Vinodan/sps**

Copy to:

- 1 ITO, Ward-1 Nizamabad, Aayakar Bhavan, Subhash Nagar, Nizamabad 503001
- 2 Shri Jagath Reddy Gaddam, H.No.4-73 Perkit, Armoor, Nizamabad 503224
- 3 CIT (A)-5, Hyderabad
- 4 Pr. CIT – 5, Hyderabad
- 5 The DR, ITAT Hyderabad
- 6 Guard File

*By Order*