

**IN THE INCOME TAX APPELLATE TRIBUNAL "H" BENCH, MUMBAI  
BEFORE SHRI SANDEEP GOSAIN, JM AND SHRI N.K. PRADHAN, AM**

ITA No. 3845/Mum/2016  
(निर्धारण वर्ष / Assessment Year: 2011-12)

Income Tax Officer, Ward-3(3), Kalyan, 2 <sup>nd</sup> Floor Rani Mansion Kalyan Murbad Road, Nr. S.B.I Kalyan (W)- 421301	बनाम/ Vs.	Shri Nakul Jana Patil Own House at Sandap Gaon Post Nilje, Dombivli (E)- 421204
स्थायी लेखा सं./जीआइआर सं./PAN No.		BAJPP2217E
(अपीलार्थी / Revenue)	:	(प्रत्यर्थी / Assessee)

अपीलार्थी की ओर से / Revenue by	:	Shri Sachchidanand Dube, D.R
प्रत्यर्थी की ओर से / Assessee by	:	Shri Rashmikant C. Modi, A.R

सुनवाई की तारीख / Date of Hearing	:	04.09.2018
घोषणा की तारीख / Date of Pronouncement	:	04.09.2018

**आदेश / ORDER**

**PER SANDEEP GOSAIN, JM:**

The appeal filed by the Revenue pertaining to assessment year 2011-12 is directed against an order passed by CIT(A)-3, Mumbai dated 31.03.2016, which in turn, arises out of an order passed by the Assessing Officer under section 143(3) of the Income Tax Act, 1961 (in short 'the Act') dated 21.03.2014.

2. At the outset, it is noticed that the tax effect involved in this appeal is less than Rs.20.00 lacs. The CBDT vide Circular No.03/2018 [F. No.

279/MISC.142/2007-IT) (PT)] dated 11.07.2018 is applicable to the appeal. Hence, the appeal be dismissed in terms of Circular No. 3/2018 (F. No. 279/MISC.142/2007-IT (PT)] dated 11.07.2018.

3. After hearing both the parties and perusing the material on record, we find that the tax effect in the appeal does not exceed Rs.20 lakhs and therefore the appeal has to be dismissed in terms of Circular No. 3/2018 [(F. No. 279/MISC.142/2007-IT) (PT)] dated 11/07/2018. We, therefore following the circular issued by the CBDT, dismiss the appeal filed the revenue.

3. In the result, appeal of the Revenue is dismissed.

Order pronounced in the open court on 04.09.2018

Sd/-

Sd/-

(N.K. Pradhan)  
ACCOUNTANT MEMBER

(Sandeep Gosain)  
JUDICIAL MEMBER

मुंबई Mumbai; दिनांक 04.09.2018

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**