

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

**BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER &  
SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER**

**ITA No. 375/VIZ/2018  
(Asst. Year : 2012-13)**

ITO (Exemptions),  
Rajahmundry.

vs.

M/s. Sri Lakshmi Narasimha  
Swamy Temple, Antervedi,  
Sakhinetipalli Mandal,  
East Godavari District.

(Appellant)

PAN No. AAHTS 9546 G  
(Respondent)

Assessee by : None.

Department By : Smt. Suman Malik – Sr. DR

Date of hearing : 04/12/2018.

Date of pronouncement : 07/12/2018.

**ORDER**

**PER V. DURGA RAO, JUDICIAL MEMBER**

This is an appeal filed by the Revenue against the order of Id.CIT (Appeal), Rajamahendravaram, dated 27/04/2018 for the A.Y. 2012-13.

**2.** When this appeal is taken up for hearing, we noticed that tax effect involved in this appeal is below Rs. 20.00 lakhs. The same is pointed out to the Id. Departmental Representative, who sought short time for verification of the records to ascertain the tax demand.

3. We have heard Id. DR and perused the record.

4. We find that tax effect involved in this appeal is below Rs.20.00 lakhs, therefore, the appeal filed by the Revenue is not maintainable in view of the CBDT Circular No. 03/2018 dated 11.07.2018. However, in view of the request made by the Id. Departmental Representative, if the tax effect is above Rs.20.00 lakhs, it is open to the Id. Departmental Representative to file Misc. Application, the same will be considered in accordance with law.

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

Order Pronounced in open Court on this 07<sup>th</sup> day of Dec., 2018.

Sd/-  
**(D.S. SUNDER SINGH)**  
**Accountant Member**

sd/-  
**(V. DURGA RAO)**  
**Judicial Member**

**Dated : 07<sup>th</sup> Dec., 2018.**

**vr/-**

*Copy to:*

1. *The Assessee – M/s. Sri Lakshmi Narasimha Swamy Temple, Antervedi, Sakhinetipalli Mandal, East Godavari Dist.*
2. *The Revenue – ITO (Exemptions), Rajahmundry.*
3. *The CIT (Exemptions), Hyderabad*
4. *The CIT(A), Rajamahendravaram.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

Senior Private Secretary,  
ITAT, Visakhapatnam.