

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

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

**ITA Nos. 1355, 1356, 1357 & 1358/Hyd/2017
Assessment Years: 2008-09, 2009-10, 2010-11 & 2011-12**

Dy. Commissioner of Income-tax vs. B. Narasimha Reddy, Kurnool.
Officer, Central Circle – 1(3),
Hyderabad.

(Appellant)

(Respondent)

Revenue by : Smt. N. Swapna
Assessee by : None

Date of hearing : 30-01-2019
Date of pronouncement : 30-01-2019

ORDER

PER BENCH:

All these appeals of the revenue are directed against a common order of CIT(A) –11, Hyderabad, dated 31/03/2017 for AYs 2008-09 to 2011-12.

2. It is stated before us that the tax effect in these appeals are 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 appeals are less than Rs. 20 lakhs, the present appeals deserve to be dismissed as

not pressed / not maintainable. Further, it is brought to our notice that Office of the PCIT (Central) has forwarded a letter dated 23/01/2019 to withdraw these specific appeals. The tax effect in these appeals are less than Rs. 20 lakhs in each individual case and the same was confirmed by the Id. DR before us. Therefore, these appeals are dismissed as withdrawn.

3. Accordingly, in the light of CBDT Circular No. 03/2018 dated 11.07.2018, the appeals stand dismissed.

Pronounced in the open court on 30th January, 2019.

**Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER**

**Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

Hyderabad, Dated: 30th January, 2019.

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Copy to:-

- 1) DCIT, Central Circle – 1(3), 7th Floor, Aayakar Bhavan, Basheerbagh, Hyderabad.
- 2) Shri B. Narsimha Reddy, D.No. 1-40, Yadawada, Allagadda, Kurnool District, AP.
- 3) CIT(A) – 11, Hyderabad.
- 4) Pr. CIT(Central), Hyd.
- 5) The Departmental Representative, I.T.A.T., Hyderabad.
- 6) Guard File