

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

Before Shri Chandra Poojari, AM & Shri George George K, JM

ITA No.473/Coch/2018 : Asst.Year 2009-2010

The Income Tax Officer Ward 1(4) Trivandrum.	Vs.	M/s.Kaysons Kay Manor, Thycadu Thiruvananthapuram. PAN : AACFK6208L.
(Appellant)		(Respondent)

Appellant by : Smt.A.S.Bindhu, Sr.DR
Respondent by : Sri. Radhesh Bhatt

Date of Hearing : 20.03.2018	Date of Pronouncement : 20.03.2019
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ORDER

Per George George K, JM

This appeal at the instance of the Revenue is directed against the order of the Commissioner of Income-tax (Appeals) dated 27.08.2018. The relevant assessment year is 2009-2010.

2. It is observed that the tax effect in the appeal filed by the Revenue 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 appeal(s) 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 appeal to be filed before the Appellate Tribunal does not exceed Rs. 20 lakhs, appeal 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 maintainable. However, we make it clear that the issue(s) 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 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 appeal stands dismissed.

4. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced on this 20th day of March, 2019.

Sd/-
(Chandra Poojari)
ACCOUNTANT MEMBER

Sd/-
(George George K)
JUDICIAL MEMBER

Cochin ; Dated : 20th March, 2019.
Devdas*

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The Pr.CIT, Thiruvananthapuram.
4. The CIT(Appeals) Thiruvananthapuram.
5. DR, ITAT, Cochin
6. Guard file.

BY ORDER,

(Asstt. Registrar)
ITAT, Cochin