

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.630/PUN/2017
निर्धारण वर्ष / Assessment Year : 2012-13

ACIT, Central Circle-2,
Aurangabad

Vs.

M/s. Sunil Hitech Engineers
Ltd.,
602, Trade Centre,
Bandra-Kurla Complex,
Bandra (East),
Mumbai – 400 051
PAN : AAFCS7498N

(Appellant)

(Respondent)

Appellant by
Respondent by

Shri Sudhendu Das
None

Date of hearing 26-03-2019
Date of pronouncement 27-03-2019

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal filed by the Revenue is directed against the order dated 12-12-2016 passed by the CIT(A)-22, Mumbai in relation to the assessment year 2012-13.

2. There is no appearance from the side of the assessee despite service of notice.

3. Heard the ld. DR and perused the relevant material on record. Pursuant to the mandate of section 268A, the CBDT has issued Circular No. 03 of 2018, dated 11th July, 2018 with retrospective effect, revising the monetary limit to Rs.20.00 lakh for not filing appeals by the Revenue before the Tribunal. It is an admitted position on behalf of the Revenue that the tax effect involved in the instant appeal is less than Rs.20,00,000/-. The ld. D.R., although supported the order of the Assessing Officer, but could not controvert the fact that tax effect involved in this appeal is less than the stipulated amount. Going by the prescription of the aforementioned Circular, it is palpable that the Instruction is applicable to the pending appeals also with retrospective effect and there is a clear-cut direction to the Department to withdraw or not press such appeals filed before the ITAT, wherein tax effect is less than Rs.20,00,000/-. We are, therefore, of the view that the Revenue should have either not filed the instant appeal before the Tribunal or withdrawn the same as the tax effect in this appeal is admittedly

less than the stipulated amount. Accordingly, we dismiss the instant appeal without going into merits of the case.

4. In the result, the appeal of the Revenue stands dismissed.

Order pronounced in the Open Court on 27th March, 2019.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Sd/-
(R.S.SYAL)
VICE PRESIDENT

पुणे Pune; दिनांक Dated : 27th March, 2019
सतीश

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-22, Mumbai
4. The Pr. CIT-14, Mumbai
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे
“बी” / DR ‘B’, ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	26-03-2019	Sr.PS
2.	Draft placed before author	26-03-2019	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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