

**IN THE INCOME TAX APPELLATE TRIBUNAL,
VISA KHAPATNAM BENCH, VISA KHAPATNAM**

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

I.T.A.Nos.334 & 369/VIZ/2018

(Assessment Years : 2013-14 & 2010-11)

ACIT, Circle-1
Eluru.

Vs. M/s. Aruna Paper Board Mills
Pvt. Ltd., 2-143, Annapurna
Nilayam, Suryaraopalem Post,
Udrajavaram Mandal, W.G.
District.

(Appellant)

[PAN: AABCA 4801 B]
(Respondent)

C.O. Nos. 111 & 112/VIZ/2018

(Arising out of I.T.A.Nos.334 & 369/VIZ/2018)

(Assessment Years : 2013-14 & 2010-11)

M/s. Aruna Paper Board Mills
Pvt. Ltd., 2-143, Annapurna
Nilayam, Suryaraopalem Post,
Udrajavaram Mandal,
West Godavari District.

Vs. ACIT, Circle-1
Eluru.

[PAN: AABCA 4801 B]
(Applicant)

(Respondent)

Assessee by : Shri G.V.N. Hari – Advocate
Department by : Smt. Suman Malik - CIT DR

Date of hearing : 27.03.2019
Date of Pronouncement : 03.04.2019

ORDER

PER V. DURGA RAO, Judicial Member:

These appeals by the revenue and the Cross Objections by the assessee are directed against the separate orders of the Id.CIT(A)-11, Hyderabad each dated 28.03.2018 for the assessment years 2013-14 & 2010-11.

2. These appeals are barred by limitation by 6 days and 23 days respectively. The Revenue has filed the applications for condonation of delay in filing the appeals. We find sufficient reasons in not filing the appeals in time, therefore, delay in filing the appeals is hereby condoned.

3. When these appeals are taken up for hearing, the Ld. Counsel for the assessee has submitted that the tax effect involved in these appeals is below Rs.20 lakhs. As per the CBDT Circular No.03/2018 dated 11.07.2018 being retrospective in nature, the appeals filed by the revenue are not maintainable. The Ld. D.R. has not raised any objection. In view of the above, the appeals filed by the revenue are not maintainable. Hence, the same are dismissed.

4. The Cross Objections filed by the assessee are in support of the orders of the Id. CIT(A). As the assessee has no grievance

against the orders of Id. CIT(A), the Cross Objections filed by the assessee have become infructuous and are dismissed accordingly.

5. In the result, appeals filed by the revenue and the Cross Objections filed by the assessee are dismissed.

Order pronounced in the open court on 03rd April, 2019.

Sd/-
(D.S. SUNDER SINGH)
ACCOUNTANT MEMBER

sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Visakhapatnam:

Dated : 03/04/2019

vr/-

Copy of the order forwarded to:-

1. The assessee –M/s. Aruna Paper Board Mills Pvt. Ltd., 2-143, Annapurna Nilayam, Suryaraopalem Post, Udrajavaram Mandal, W.G. District.
2. The Revenue – ACIT, Circle-1, Eluru.
3. The Pr.CIT, Rajahmundry .
4. The CIT(A)-11, Hyderabad.
5. DR, ITAT, Visakhapatnam
6. Guard file

BY ORDER

Senior Private Secretary
ITAT, VISAKHAPATNAM