

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

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

श्री वी. दुर्गा राव, न्यायिक सदस्य एवं
श्री डि.एस. सुन्दर सिंह, लेखा सदस्य के समक्ष

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.No.8/Viz/2019
(निर्धारण वर्ष/ Assessment Year: 2013-2014)

Asst. Commissioner of Income Tax
Circle-2(1)
Vijayawada

Vs. M/s Sruti Builders Pvt. Ltd.,
D.No.64-9-2, MG Road
Vijayawada
[PAN : AAGCS2819A]

(अपीलार्थी/ Appellant)

(प्रत्यर्थी/ Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से/ Respondent by

: Smt. Suman Malik, DR
: None

सुनवाई की तारीख / Date of Hearing

: 28.03.2019

घोषणा की तारीख/Date of Pronouncement

: 03.04.2019

आदेश /ORDER

PER D.S. SUNDER SINGH, Accountant Member:

This appeal is filed by the revenue against the order of the Commissioner of Income Tax (Appeals) [CIT(A)], Vijayawada vide ITA No.53/CIT(A)/VJA/2016-17 dated 09.10.2018 for the assessment year 2013-14.

2. When this appeal is taken up for hearing, the Ld.DR has submitted that the tax effect involved in this appeal is below Rs.20 lakhs. As per the latest circular No.03/2018, dated 11.07.2018 of CBDT being retrospective in nature, which is in supersession of its Circular No.21/2015 dated 10.12.2015, in relation to filing of appeals before the Income Tax Appellate Tribunal, the appeal is not maintainable. The department has not made out a case of exception as mentioned in circular. Hence, the appeal is dismissed as not maintainable.

3. In the result, the appeal filed by the revenue is dismissed.

Order pronounced in the open court on 3rd April, 2019.

Sd/- (वी.दुर्गा राव) (V. DURGA RAO)	Sd/- (डि.एस. सुन्दर सिंह) (D.S. SUNDER SINGH)
न्यायिक सदस्य/JUDICIAL MEMBER लेखा सदस्य/ACCOUNTANT MEMBER	
विशाखापटणम /Visakhapatnam	
दिनांक /Dated : 03.04.2019	
L.Rama, SPS	

आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:-

1. राजस्व/ The Revenue – The Asst.Commissioner of Income Tax Circle-2(1)
Vijayawada
2. निर्धारिती/ The Assessee- M/s Sruti Builders Private Ltd., D.No.64-9-2, MG
Road, Vijayawada
3. The Pr.Commissioner of Income Tax, Vijayawada
4. The Commissioner of Income-Tax (Appeals), Vijayawada
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम /DR, ITAT, Visakhapatnam
- 6.गार्डफ़ाईल / Guard file

आदेशानुसार / BY ORDER

// True Copy //

Sr. Private Secretary
ITAT, VISAKHAPATNAM