

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

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

**ITA No. 441/VIZ/2016  
(Asst. Year : 2007-08)**

ITO, Ward-2(1),  
Guntur.

vs.

Malampati Marreddy,  
S/o Chinnapa Reddy,  
R/o Bishop House,  
Chandramoulinagar,  
Guntur.

(Appellant)

PAN No. BCTPM 9649 H  
(Respondent)

**C.O.No.34/VIZ/2019  
(Arising out of ITA No. 441/VIZ/2016)  
(Asst. Year : 2007-08)**

Malampati Marreddy,  
S/o Chinnapa Reddy,  
R/o Bishop House,  
Chandramoulinagar,  
Guntur.

vs.

ITO, Ward-2(1),  
Guntur.

PAN No. BCTPM 9649 H  
(Applicant)

(Respondent)

Assessee by : Shri G.V.N. Hari – Advocate.

Department By : Smt. Suman Malik – Sr.DR

Date of hearing : 15/04/2019.

Date of pronouncement : 23/04/2019.

**ORDER**

**PER V. DURGA RAO, JUDICIAL MEMBER**

This appeal by the Revenue and the cross objection by the assessee are directed against the order of Commissioner of

Income Tax (Appeals)-1, Guntur, dated 29/07/2016 for the Assessment Year 2007-08.

**2.** When this appeal is taken up for hearing, Id. counsel for the assessee has submitted that the tax effect involved in this appeal is below Rs.20 lakhs and as per the latest CBDT Circular No.03/2018 dated 11.07.2018, the appeal filed by the revenue is not maintainable. Ld. Departmental Representative has not raised any objection. In view of the above, this appeal filed by the revenue is not maintainable and accordingly dismissed.

**3.** Cross objection filed by the assessee is barred by limitation by 756 days. No affidavit for explaining the delay is filed. Therefore, C.O. filed by the assessee is dismissed in *limini*.

**4.** In the result, appeal filed by the Revenue and the cross objection filed by the assessee are dismissed.

Order Pronounced in open Court on this 23<sup>rd</sup> day of April, 2019.

Sd/-  
**(D.S. SUNDER SINGH)**  
**Accountant Member**

sd/-  
**(V. DURGA RAO)**  
**Judicial Member**

**Dated: 23<sup>rd</sup> April, 2019.**

**vr/-**

**Copy to:**

1. *The Assessee - Malampati Marreddy, S/o Chinnapa Reddy, R/o Bishop House, Chandramoulinagar, Guntur.*
2. *The Revenue - ITO, Ward-2(1), Guntur.*
3. *The Pr.CIT, Guntur.*
4. *The CIT(A)-1, Guntur.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

(VUKKEM RAMBABU)  
Sr. Private Secretary,  
ITAT, Visakhapatnam.

		Date	Initial	
Tax effect				
1.	Draft dictated on	15/04/2019	}	Sr.PS
2.	Draft placed before author	16/04/2019		Sr.PS
3.	Draft proposed & placed before the second member	16/04/2019		JM/AM
4.	Draft discussed/approved by Second Member	16/04/2019		JM/AM
5.	Approved Draft comes to the Sr.PS/PS	16/04/2019	}	Sr.PS
6.	Date of pronouncement	/04/2019		Sr.PS
7.	File sent to the Bench Clerk	/04/2019		Sr.PS
8.	Date on which file goes to the Head Clerk			
9.	Date on which file goes to the Sr. Private Secretary			
10.	Date of dispatch of Order			