

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "J" MUMBAI**

**BEFORE SHRI SAKTIJIT DEY (JUDICIAL MEMBER) AND
SHRI N.K. PRADHAN (ACCOUNTANT MEMBER)**

**ITA No. 1546/MUM/2016
Assessment Year: 2011-12**

Dy. Commissioner of
Income Tax-11(2)(1),
Room No. 417,
Aayakar Bhavan, M.K.
Marg, Mumbai-400020.

Appellant

Vs. M/s Sitel India Pvt. Ltd.,
Boomerang Unit No. 501,
Wing-A&B, 5th floor,
Chandivali Studio, Andheri
(E), Mumbai.

PAN No. AACCC0408M

Respondent

Revenue by : Mr. Manish Kumar Singh, DR
Assessee by : Mr. M.P. Lohiya &
Mr. Nikhil Tiwari, ARs

Date of Hearing : 04/02/2019
Date of pronouncement: 30/04/2019

ORDER

PER N.K. PRADHAN, A.M.

The Central Board of Direct Taxes (CBDT) *vide* Circular No. 3/2018 dated 11.07.2018 has specified that appeals shall not be filed before the Income Tax Appellate Tribunal (ITAT) in cases where the tax effect does not exceed the monetary limit of Rs.20,00,000/-. For this purpose, 'tax effect' means the difference between the tax on the total income assessed and the tax that would have been chargeable had such total income been reduced by the amount of income in respect of issues

against which appeal is intended to be filed. Further, 'tax effect' shall be taxes including applicable surcharge and cess. However, the tax will not include any interest thereon, except where chargeability of interest itself is in dispute. In case the chargeability of interest is the issue under dispute, the amount of interest shall be the tax effect. In cases where returned loss is reduced or assessed as income, the tax effect would include notional tax on disputed additions. In case of penalty order, the tax effect will mean quantum of penalty deleted or reduced in the order to be appealed against.

2. In the captioned appeal, the tax effect, if the Department appeal allowed is Rs.1,88,758/-. This is as per the computation sheet filed by the Ld. counsel of the assessee, which is not objected by the Ld. DR.

At para 13 of the above Circular, it has been mentioned that:

“13. This Circular will apply to SLPs/appeals/cross objection/references to be filed henceforth in SC/HCs/Tribunal and it shall also apply retrospectively to pending SLPs/appeals/cross objections/references. Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed.”

3. In view of the above, the present appeal filed by the Revenue, involving tax effect of less than Rs.20,00,000/- is dismissed as withdrawn.

Order pronounced in the open Court on 30/04/2019.

Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER
Mumbai;

Sd/-
(N.K. PRADHAN)
ACCOUNTANT MEMBER

Dated: 30/04/2019
Rahul Sharma, Sr. P.S.

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

(Sr. Private Secretary)
ITAT, Mumbai