



IN THE INCOME TAX APPELLATE TRIBUNAL
"F" BENCH, MUMBAI

BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER

ITA no. 2874/Mum./2018
(Assessment Year : 2012-13)

Dy. Commissioner of Income Tax
Circle-3(3)(2), Mumbai

..... Appellant

v/s

Videocon Telecommunication Ltd.
(Formerly known as Datacom Solutions
Ltd.), 171-C, 17th Floor, C-Wing
Mittal Court, Nariman Point
Mumbai 400 021 PAN – AACCD6756F

..... Respondent

Revenue by : Shri Chaudhary Arunkumar Singh
Assessee by : Shri Mayank Chauhan

Date of Hearing – 15.05.2019

Date of Order – 24.05.2019

ORDER

PER SAKTIJIT DEY. J.M.

The aforesaid appeal has been filed by the Revenue challenging the order dated 15th March 2018, passed by the learned Commissioner (Appeals)-8, Mumbai, pertaining to the assessment year 2012-13.

2. At the outset, learned Authorised Representative submitted that the tax effect on the disputed additions / disallowances, which are the

subject matter of the present appeal, is below the monetary limit of ₹ 20 lakh. In this regard, learned Authorised Representative submitted the working of the tax effect on the amount disputed by the Revenue in the present appeal.

3. The learned Departmental Representative fairly agreed that the tax effect on the issues disputed in the present appeal is below the monetary limit of ₹ 20 lakh.

4. We have considered rival submissions and perused the material on record. As could be seen from the grounds raised by the Revenue, it has challenged the decision of learned Commissioner (Appeals) in respect of deletion of three additions made by the Assessing Officer aggregating to ₹ 51,89,911. As per the working of tax effect filed before us by the learned Authorised Representative, the total tax effect on the aforesaid additions/disallowances disputed in the present appeal works out to ₹ 16,03,682. Thus, the tax effect on the disputed issues arising in the present appeal is less than the monetary limit of ₹ 20 lakh fixed by the CBDT Circular no.3/2018, dated. 11.07.2018. In view of the aforesaid, the captioned appeal of the Revenue is not maintainable, hence, liable to be dismissed.

5. In the result, Revenue's appeal is dismissed.

Order pronounced in the open Court on 24.05.2019

Sd/-
MANOJ KUMAR AGGARWAL
ACCOUNTANT MEMBER

Sd/-
SAKTIJIT DEY
JUDICIAL MEMBER

MUMBAI, DATED: 24.05.2019

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The CIT(A);*
- (4) *The CIT, Mumbai City concerned;*
- (5) *The DR, ITAT, Mumbai;*
- (6) *Guard file.*

Pradeep J. Chowdhury
Sr. Private Secretary

True Copy
By Order

Assistant Registrar
ITAT, Mumbai