

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

Before Shri Saktijit Dey (JUDICIAL MEMBER)

AND

Shri G Manjunatha (ACCOUNTANT MEMBER)

I.T.ANo. 2042/Mum/2018 (Assessment year: 2013-14)

ACIT, Circle -33(2), Mumbai	vs	M/s Lucky Diamonds B-804, Akshar Apartments-2, Hemukalani Cross Road, Kandivali(West), Mumbai-400067 PAN: AAEFL5517B
APPELLANT		RESPONDENT
Appellant by	Shri V.K. Chaturvedi, - Sr. DR	
Respondent by	None	

Date of hearing	24-06-2019
Date of pronouncement	24-06-2019

ORDER

Per G Manjunatha, AM :

This appeal filed by the Revenue is directed against order of the CIT(A)-45, Mumbai, dated 22-12-2017 and it pertains to AY 2013-14.

2. None appeared for the assessee, We have heard Id. DR, perused materials available on record and gone through orders of the authorities below. During course of hearing, Id. DR submitted that tax effect involved in this appeal filed by the revenue is less than Rs. 20 lacs and in view of latest CBDT circular No. 3/2018 dated 11-7-2018, appeal filed by the revenue is not maintainable and needs to be dismissed. He, further submitted that the

revenue may be allowed to file miscellaneous application, if required, in case the issue involved in this appeal falls in any of three exceptions as provided in said circular.

3. Having considered arguments of Id. DR, we find that, recently the CBDT, had issued a circular no. 3/2018 dated 11-7-2018, superseding its earlier circular no. 21/2015 and enhanced monetary limit for filing appeal before various appellate authorities, including Tribunal and accordingly, enhanced monetary limit to Rs. 20,00,000/- for filing appeal before the Tribunal. Further, in said circular, the CBDT had instructed its officer's to file application for withdrawal of appeals which have been already filed and pending before appellate authorities, if conditions prescribed therein are satisfied. We, therefore, by taking into account the CBDT circular No. 3/2018 dated 11-7-2018 and also considering the fact that tax effect involved in the present appeal is less than the monetary limit fixed by the CBDT for not filing appeal before Tribunal, dismissed appeal filed by the revenue as not maintainable. However, we keep open option to the revenue to file a miscellaneous application, if necessary, in case the issues involved in the present appeal comes within 3 exceptions as provided in para 10 of said circular and clause (e) of subsequent circular.

4. In the result, appeal filed by the Revenue is dismissed.

Order pronounced in the open court on 24^h June, 2019.

Sd/-

sd/-

(Amarjeet Singh)	(G Manjunatha)
JUDICIAL MEMBER	ACCOUNTANT MEMBER

Mumbai, Dt : 24th April, 2019

Pk/-

Copy to :

1. Appellant
2. Respondent
3. CIT(A)
4. CIT
5. DR

/True copy/

By order

Asstt. Registrar, ITAT, Mumbai