



**आयकर अपीलीय अधिकरण “जी” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“G” BENCH, MUMBAI**

**माननीय श्री सी. एन. प्रसाद, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI C.N. PRASAD, JM AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

1. आयकर अपील सं./ I.T.A. No.5228/Mum/2017
(निर्धारण वर्ष / Assessment Year: 2013-14)

Income tax officer-9(3)(4) Room No.471, 4 th Floor Aaykar Bhavan, M.K. Road Mumbai-400 020.	बनाम/ Vs.	M/s. Goodcare Investment Pvt. Ltd. 156-B, Famous Cinelab Compound Tardeo, Mumbai-400 034.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAACG-7352-A		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Ms. Pooja Mehta-Ld. AR
Revenue by	:	Chaudhary Arun Kumar Singh - Ld. DR

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2. आयकर अपील सं./ I.T.A. No.3071/Mum/2017
(निर्धारण वर्ष / Assessment Year: 2012-13)

Income tax officer-11-(2)(1) Room No.425, Aaykar Bhavan M.K. Road Mumbai-400 020.	बनाम/ Vs.	M/s. Searocks Resorts Pvt. Ltd. 3 rd Floor, Lutharia house Anandrao Devale Road, Juhu Mumbai-400 049.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAFCS-7777-N		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Shri Haresh Purushottamdas Shah-Ld. AR
Revenue by	:	Chaudhary Arun Kumar Singh - Ld.DR

सुनवाई की तारीख/ Date of Hearing	:	22/08/2019
घोषणा की तारीख / Date of Pronouncement	:	22/08/2019



आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. These two appeals by revenue, with respect to different assessee, contest separate orders of learned first appellate authority. Since the tax effect in all these appeals is stated to be less than monetary limit of Rs.50 Lacs as prescribed by Central Board of Direct Taxes in its recently issued Circular No.17/2019 dated 08/08/2019 [F.No.279/Misc.142/2007-TTJ(Pt.) Government of India, Ministry of Finance, Department of Revenue], both these appeals are being disposed-off by way of this consolidated order for the sake of convenience & brevity.

2. Upon perusal of appeal folders, *prima facie*, it appears that the tax effect of the quantum additions being contested by the revenue is less than prescribed monetary limit of Rs.50 Lacs and the same is covered by recently issued *low tax effect* Circular No.17/2019 dated 08/08/2019 issued by *Central Board of Direct Taxes [CBDT]*. This recent circular further enhances the monetary limit fixed in earlier Circular No.3 of 2018 dated 11/07/2018 issued by CBDT as amended on 20/08/2018. The Ld. Departmental Representative is unable to point out any exceptions in the appeals as provided in para-10 of Circular no. 3 of 2018 dated 11/07/2018.

3. We have gone through the circular and find that the tax effect of quantum in dispute in each of the appeal is below prescribed limit of Rs.50 Lacs and the assessee stood benefitted by the above circular issued by CBDT wherein the minimum monetary limit for filing the appeals before various appellate authorities have been fixed as under: -



S. No.	Appeals/ SLPs in Income-tax matters	Monetary Limit (Rs.)
1	Before Appellate Tribunal	50.00,000
2	Before High Court	1,00.00,000
3	Before Supreme Court	2,00.00,000

The aforesaid limits, as per *para 13* of the Circular no. 3 of 2018 dated 11/07/2018, applies to pending appeals also. In view of the admitted position, we dismiss both the appeals.

4. At the same time, a liberty is given to revenue to seek recall of any appeal, if at a later stage, it is found that the matter is covered by any exceptions provided in the aforesaid circular or in case the tax effect of the quantum additions as agitated by revenue exceeds the prescribed monetary limit.

5. Resultantly, both the appeals stand dismissed.

Order pronounced in the open court on 22nd August, 2019.

Sd/-

(C.N. Prasad)

न्यायिक सदस्य / **Judicial Member**

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 22/08/2019
Sr.PS, Jaisy Varghese

आदेशकीप्रतिलिपिअप्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त(अपील) / The CIT(A)
4. आयकर आयुक्त/ CIT- concerned
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai.