

**IN THE INCOME TAX APPELLATE TRIBUNAL "B", BENCH
MUMBAI**

**BEFORE SHRI MAHAVIR SINGH, JM
&
SHRI M.BALAGANESH, AM**

**ITA No.1583/Mum/2018
(Assessment Year :2010-11)**

Dy. Commissioner of Income Tax, CC-3(4), Central Range-3 Mumbai	Vs.	Shri Nilesh V Kikavat Flat No. 1201, D-Wing Kukreja Towers Garodiya Nagar Ghatkopar(E) Mumbai- 400 077
PAN/GIR No.AABPK2207J		
(Appellant)	..	(Respondent)

Revenue by	Ms. N. Hemalatha
Assessee by	Shri Rohan Deshpande
Date of Hearing	22/08/2019
Date of Pronouncement	04/09/2019

आदेश / ORDER

PER M. BALAGANESH (A.M):

This appeal in ITA No.1583/Mum/2018 for A.Y. 2010-11 arises out of the order by the Id. Commissioner of Income Tax (Appeals)-51, Mumbai in appeal No.CIT(A)-51/IT-142/DCIT CC3(4)/2016-17 dated 13/12/2017 (Id. CIT(A) in short) against the order of assessment passed u/s.143(3) r.w.s. 153A of the Income Tax Act, 1961 (hereinafter referred to as Act) dated 30/03/2016 by the Dy. Commissioner of Income Tax, Central Circle – 3(4), Mumbai (hereinafter referred to as Id. AO).

2. Both the parties before us mutually agreed that this revenue appeal is to be dismissed as not maintainable in view of the recent Circular issued by the CBDT dated 08/08/2019 wherein the revenue has been directed to withdraw the appeal preferred by it before the Tribunal if the tax effect on the disputed issues is less than or equal to Rs.50,00,000/-. It is well settled that this Circular is binding on the revenue authorities.
3. Respectfully following the said Circular, the appeal filed by the revenue is dismissed as not maintainable.
4. Incase, if the revenue is able to provide evidence that the case falls under any of the exceptions provided in the circular issued by the CBDT, then the revenue may prefer miscellaneous application for recalling of this order, if they so desire, in which circumstance this order shall be recalled by this Tribunal.
- 5. In the result, appeal filed by the revenue is dismissed as not maintainable.**

Order pronounced in the open court on this 04/09/2019

Sd/-
(MAHAVIR SINGH)
JUDICIAL MEMBER

Sd/-
(M.BALAGANESH)
ACCOUNTANT MEMBER

Mumbai; Dated 04/09/2019
KARUNA, sr.ps

Copy of the Order forwarded to :

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

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai