

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

BEFORE SHRI MAHAVIR SINGH, JUDICIAL MEMBER  
AND  
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER

ITA No. 3169/Mum/2018  
Assessment Year : 2012-13

Income Tax Officer(Exem)-2(4), MUMBAI	Vs.	Vipasana Research Institute, 2 <sup>nd</sup> Floor, Green House, Green Street, Fort, MUMBAI [PAN : AAATV1217E]
(Appellant)		(Respondent)

Appellant by : Shri Rajeev Gubgotra, DR  
Respondent by : NONE

Date of Hearing : 04-09-2019	Date of Pronouncement : 11-09-2019
------------------------------	------------------------------------

**ORDER**

**PER RAJESH KUMAR, A.M:**

This appeal filed by the Revenue is directed against the order of the Commissioner of Income Tax(Appeals)-1, Mumbai, dated 26-02-2018.

2. At the time of hearing, it has been brought to our notice that as per the CBDT Circulars No.03/2018 dated 11-07-2018 and Circular No.17 of 2019 dated 9<sup>th</sup> August, 2019, the tax limit for filing of appeal by the Revenue before the Tribunal has been fixed at Rs.50.00 lakhs. After hearing both the sides and perusing the records as placed before us, we found that the appeal is covered by the aforesaid circular

and is not maintainable. The tax effect in this appeal is less than Rs.50.00 lakhs, therefore, we are dismissing the same on account of low tax effect with the liberty to the Revenue to seek recall of the order, of this case falls within the exceptions mentioned in the Circulars cited above.

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

*Order pronounced in the open court on 11<sup>th</sup> September, 2019*

Sd/- (MAHAVIR SINGH)	Sd/- (RAJESH KUMAR)
न्यायिक सदस्य/JUDICIAL MEMBER	लेखा सदस्य/ACCOUNTANT MEMBER

मुंबई/Mumbai; दिनांक/Dated : 11<sup>th</sup> September, 2019

TNMM

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. आयकर आयुक्त(अपील) / The CIT(A), Mumbai
4. आयकर आयुक्त / CIT, Mumbai
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई /  
DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

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