

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

**BEFORE SHRI SAKTIJIT DEY, JM
&
SHRI M.BALAGANESH, AM**

**ITA No.1503/Mum/2017
(Assessment Year :2013-14)**

ACIT – 13(3)(1) Room No.229, 2 nd Floor Aayakar Bhavan M.K.Road, Mumbai – 400 020	Vs.	M/s. Windsor Realty Pvt.Ltd Podium, Windsor, Off. CST Road, Near BKC Santacruz (E) Mumbai -400 098
PAN/GIR No.AACE1883E		
(Appellant)	..	(Respondent)

Revenue by	Shri Anoop Hivase
Assessee by	Shri Mayur Kisnadwala
Date of Hearing	16/09/2019
Date of Pronouncement	16/09/2019

आदेश / O R D E R

PER M. BALAGANESH (A.M):

This appeal in ITA No. 1503/Mum/2017 for A.Y.2013-14 arises out of the order by the Id. Commissioner of Income Tax (Appeals)-21, Mumbai in appeal No.CIT(A)-21/DCIT-13(3)(1)/IT-367/2015-16 dated 27/12/2016 (Id. CIT(A) in short) against the order of assessment passed u/s. 221 of the Income Tax Act, 1961 (hereinafter referred to as Act).

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 16/09/2019

Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER

Sd/-
(M.BALAGANESH)
ACCOUNTANT MEMBER

Mumbai; Dated 16/09/2019
KARUNA, sr.ps

ITA No.1503/Mum/2017
M/s. Windsor Realty Pvt. Ltd.

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