

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1388/PUN/2017
निर्धारण वर्ष / Assessment Year : 2012-13

The Income Tax Officer,
Ward – 2(4), Nashik

.....अपीलार्थी / Appellant

बनाम / V/s.

Shri Niranjana Shivaji Thakare,
17/A, ITI Colony, Pethe Nagar,
Indira Nagar, Nashik – 422009

PAN : ADKPT5852C

.....प्रत्यर्थी / Respondent

Assessee by : Shri Sanket Joshi
Revenue by : Shri Abhishek Meshram

सुनवाई की तारीख / Date of Hearing : 19-09-2019
घोषणा की तारीख / Date of Pronouncement : 23-09-2019

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the Revenue against the order dated 31-03-2017 passed by the Commissioner of Income Tax (Appeals)-2, Nashik for assessment year 2012-13.

2. Admittedly, the tax effect involved in this appeal is below monetary limit fixed by the CBDT Circular vide its latest Circular No. 17/2019, dated 08-08-2019. Thus, grounds raised by the Revenue fail and the appeal is not maintainable. Therefore, the appeal of Revenue is dismissed as withdrawn in terms of CBDT Circular mentioned here-in-above.

3. In the result, the appeal of Revenue is dismissed.

Order pronounced in the open court on 23rd September, 2019.

Sd/-
(R.S. Syal)
VICE PRESIDENT

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 23rd September, 2019
RK

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)-2, Nashik
4. The Pr. Commissioner of Income Tax-2, Nashik
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

निजी सचिव / Private Secretary,
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune