

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.2176/PUN/2017  
निर्धारण वर्ष / Assessment Year : 2001-02

The Asst. Commissioner of Income Tax,  
Circle – 10, Pune

.....अपीलार्थी / Appellant

**बनाम / V/s.**

M/s. Thermax Culligan Water  
Technologies Ltd.,  
(Merged with Thermax Ltd.),  
14, Mumbai-Pune Road, Wakedwadi,  
Shivajinagar, Pune

PAN : AAAC6850E

.....प्रत्यर्थी / Respondent

Assessee by : Shri R.D. Onkar &  
Shri Avinash Amle  
Revenue by : Shri Abhishek Meshram

सुनवाई की तारीख / Date of Hearing : 20-09-2019

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 22-05-2017 passed by the Commissioner of Income Tax (Appeals)-6, Pune for assessment year 2001-02.

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 Therefore, the appeal of Revenue is dismissed as withdrawn in terms of CBDT Circular mentioned here-in-above.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 23<sup>rd</sup> September, 2019.

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

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

पुणे / Pune; दिनांक / Dated : 23<sup>rd</sup> 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)-6, Pune
4. The Pr. Commissioner of Income Tax-5, Pune
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