

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM BENCH, VISAKHAPATNAM**

**BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER**

**ITA Nos. 48 & 49/VIZ/2019
(Asst. Year : 2014-15 & 2015-16)**

ACIT, Circle-2(1),
Guntur.

vs.

M/s. Tirumala Milk Products
Pvt. Ltd., D.No. 12-8-8,
Prakash Nagar, Narasaraopet,
Guntur District.

(Appellant)

PAN No. AABCT 7907 M
(Respondent)

**C.O.Nos. 50 & 51/VIZ/2019
(Arising out of ITA Nos. 48 & 49/VIZ/2019)
(Asst. Year : 2014-15 & 2015-16)**

M/s. Tirumala Milk Products Pvt.
Ltd., D.No. 12-8-8, Prakash
Nagar, Narasaraopet, Guntur
District.

vs.

ACIT, Circle-2(1),
Guntur.

PAN No. AABCT 7907 M
(Applicant)

(Respondent)

Assessee by : Shri G.V.N. Hari – Advocate.

Department By : Smt. Suman Malik – Sr.DR

Date of hearing : 23/09/2019.

Date of pronouncement : 25/09/2019.

ORDER

PER V. DURGA RAO, JUDICIAL MEMBER

These appeals by the Revenue and cross objections by the assessee are directed against the separate orders of

Commissioner of Income Tax (Appeals)-1, Guntur, both dated 27/12/2017 for the Assessment Years 2014-15 & 2015-16.

2. When these appeals are taken up for hearing, Id.AR has submitted that the tax effect involved in these appeals is below Rs.50.00 lakhs and as per the CBDT Circular No. No.17/2019, dated 08/08/2019, these appeals are not maintainable and requested for dismissal of the same.

3. On the other hand, Id.DR fairly accepted that the tax effect involved in these appeals is below Rs. 50.00 lakhs.

4. In view of the CBDT Circular No.17/2019, dated 08/08/2019, which was followed by Notification No.279/Misc/M-93/2018-ITJ, dated 20/08/2019 wherein clarified that the revised monetary limits mentioned in Circular No.17/2019 are applicable to all pending appeals also, hence, these appeals filed by the Revenue are not maintainable and are dismissed accordingly.

5. So far as cross objections filed by the assessee are concerned, it is only supportive to the orders of the Id. CIT(A). As no grievance against the orders of the Id. CIT(A), these cross objections filed by the assessee have become infructuous and are dismissed accordingly.

6. In the result, appeals filed by the Revenue and the cross objections filed by the assessee are dismissed.

Order Pronounced in open Court on this 25th day of Sep., 2019.

Sd/-
(D.S. SUNDER SINGH)
Accountant Member

sd/-
(V. DURGA RAO)
Judicial Member

Dated: 25th September, 2019.

vr/-

Copy to:

1. *The Assessee- M/s. Tirumala Milk Products Pvt. Ltd., D.No. 12-8-8, Prakash Nagar, Narasaraopet, Guntur Dist.*
2. *The Revenu-ACIT, Circle-2(1), Guntur.*
3. *The Pr.CIT, Guntur.*
4. *The CIT(A)-1, Guntur.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

(VUKKEM RAMBABU)
Sr. Private Secretary,
ITAT, Visakhapatnam.