

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"D" Bench, Mumbai**

**Before Justice P.P. Bhatt, President  
and Shri G.S. Pannu, Vice President**

**ITA No. 265/Mum/2019**  
(Assessment Year: 2011-12)

Deputy Commissioner of  
Income Tax, Circle 14(1)(1)  
Mumbai

M/s. Tushaco Pumps Pvt. Ltd.  
(Now Allweilar India Pvt. Ltd.)  
Room No. 601, 6th Floor  
Raheja Plaza-1, A Wing  
LBS Marg, Ghatkopar (W)  
Mumbai 400 086

AABCT7703K

**Appellant**

**Respondent**

Appellant by: Shri Chaitanya Anjaria  
Respondent by: S/s Rakesh Joshi, Devendra Jain  
& A.K. Ghosh – as per Annexure-1

Date of Hearing: 21.08.2019  
Date of Pronouncement: 21.08.2019

**ORDER**

The captioned appeal in ITA No. 265/Mum/2019 and 34 appeals [as per Annexure-1] preferred by the Revenue, have been listed by the Registry before the Bench on the ground that they do not survive for consideration in view of the CBDT Circular No.17/2019 dated 8<sup>th</sup> August, 2019.

2. The CBDT, vide Circular dated 8<sup>th</sup> August, 2019 (supra), has amended para 3 of Circular No. 3/2018 dated 11.07.2018 modifying the monetary limits for filing of appeals by the Department before the Tribunal. The tax effect in dispute in the captioned appeals is stated to be below the enhanced monetary limit of ₹50 lakhs specified in the CBDT Circular dated 08.08.2019 (supra) read with circular 11.07.2018 (supra).

3. In this background, the learned D.R. appearing for the Revenue was required to state his position; he has not referred to any material which

would show that the captioned appeals are protected by any of the exceptions provided in para 10 of the CBDT circular dated 11.07.2018 (supra) and its amendment dated 20<sup>th</sup> August, 2018.

4. Without going into the merit of the issues raised in the captioned appeal, they are deemed to be withdrawn/not pressed, as their filing is not in consonance with the CBDT circular dated 08.08.2019 (supra) read with circular 11.07.2018 (supra). It is also noted that the Hon'ble Supreme Court in the case of DCIT & Ors vs. MSEB Holding Company Ltd. [SLP (Civil) No.26373/2019 dated 16.08.2019] has taken cognizance of the enhanced limit while dismissing the SLP arising from the judgement passed by the Hon'ble Bombay High Court in WP No. 3642/2018 dated 25.01.2019.

5. Before parting, we clarify that if on a later date, the Revenue finds that the tax effect in dispute in any of the captioned appeals is more than the limit prescribed in the Circular dated 08.08.2019 (supra), or it is protected by any of the exceptions provided in para 10 of the CBDT circular 11.07.2018 (supra), it shall be at liberty to approach the Tribunal for recall of the order and reinstatement of the appeal for adjudication on merits. The Tribunal shall consider such applications, if any, as per the extant law.

6. In conclusion, by applying the circular dated 08.08.2019 (supra) read with circular dated 11.07.2018 (supra), the captioned appeals of the Revenue are dismissed as withdrawn/ not pressed.

Above decision was pronounced in the open court at the conclusion of hearing on 21<sup>st</sup> August, 2019.

Sd/-  
**G.S. Pannu**  
**Vice President**

Sd/-  
**Justice P.P. Bhatt**  
**President**

Mumbai, Dated: 21<sup>st</sup> August, 2019

Copy to:

1. *The Appellant*
2. *The Respondent*
3. *The CIT(A) concerned*
4. *The CIT - concerned*
5. *The DR, "D" Bench, ITAT, Mumbai*

*By Order*

//True Copy//

*Assistant Registrar  
ITAT, Mumbai Benches, Mumbai*

n.p.