

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

**BEFORE SHRI D. KARUNAKARA RAO, AM
AND SHRI PARTHA SARATHI CHAUDHURY, JM**

आयकर अपील सं. / ITA Nos.1447 & 1448/PUN/2017
निर्धारण वर्ष / Assessment Years : 2009-10 & 2010-11

DCIT, Circle-9,
Pune.

.....अपीलार्थी / Appellant

बनाम / V/s.

M/s. Frontline Electronics Ltd.,
EL-35, Electronic Zone, J-Block,
MIDC, Bhosari, Pune-411026.

PAN : AAACF2689P

.....प्रत्यर्थी / Respondent

Revenue by : Shri Kiran Shinde
Assessee by : None

सुनवाई की तारीख / Date of Hearing : 12.09.2019

घोषणा की तारीख / Date of Pronouncement : 12.09.2019

आदेश / ORDER

PER D. KARUNAKARA RAO, AM:

There are **two appeals** under consideration filed by the Revenue. Both the appeals are directed against the common order of the CIT(A)-9, Pune dated 23.02.2017 for the assessment years 2009-10 and 2010-11 respectively.

2. Before us, none to represent the assessee despite service of notice by the ITAT. Therefore, both the appeals of the Revenue are being decided on the basis of material available on record and after hearing of the ld. DR for the Revenue.

3. It is seen that the tax effect involved in the grounds raised by the Revenue is below Rs.50 lakhs. Therefore, both the appeals of the Revenue are liable to be dismissed on account of low tax effect in terms of latest CBDT Circular No.17/2019 [F.No.279/Misc.142/2007-ITJ (Pt)] dated 08th August, 2019 read with Circular No.3 of 2018 dated 11.07.2018. In both the appeals, the Revenue raised grounds assailing the findings of CIT(A) in deleting the additions. Thus, the tax effect on the said additions is less than Rs.50 lakhs.

4. The ld. DR for the Revenue fairly admitted that in the present appeals by the Revenue the tax effect is less than Rs.50 lakhs.

5. After hearing the ld. DR for the Revenue, we find the Revenue is in appeals against the order of CIT(A) in deleting the additions. Undisputedly, the tax effect involved in the appeals is **less than** the monetary limit prescribed by the recent CBDT Circular No.17/2019 [F.No.279/Misc.142/2007-ITJ (Pt)] dated 08th August, 2019 read with Circular No.3 of 2018 dated 11.07.2018 for filing of appeals before the Tribunal by the Department. The CBDT vide circular dated 08-08-2019 (supra) has amended Para 3 of Circular No.3 of 2018 dated 11-07-2018 thereby enhancing monetary limit of tax effect from Rs.20 Lakhs to Rs.50 Lakhs for filing of appeals by the Department before the Tribunal. Thus, without going into merit of the issues raised in the appeals, in view of the CBDT Circular (supra) the present appeals of the Revenue are dismissed on account of low tax effect.

6. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for restoration of appeals, with the requisite material to show that the appeals are protected by the exceptions prescribed in Para 10 of the Circular dated 11-07-2018 and its amendment dated 20-08-2018.

7. In the result, both the appeals of the Revenue are dismissed.

Order pronounced in the open Court on 12th day of September, 2019.

Sd/-

(PARTHA SARATHI CHAUDHURY)
न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-

(D. KARUNAKARA RAO)
लेखा सदस्य/ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 12th September, 2019
Sujeet

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-9, Pune.
4. The Pr.CIT-1, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.