

<b>IN THE INCOME TAX APPELLATE TRIBUNAL</b>
<b>COCHIN BENCH, COCHIN</b>
<b>BEFORE S/SHRI CHANDRA POOJARI, AM &amp; GEORGE GEORGE K., JM</b>

I.T.A. No. 500/Coch/2019
Assessment Year : 2013-14

The Assistant Commissioner of Income-tax, Corporate Circle-1(1), Kochi.	<b>Vs.</b>	M/s. Elite Foods (P) Ltd., 60, Major Industrial Estate, South Kalamassery, Ernakulam, Kochi-683 109. [PAN:AAACE 3728Q]
<b>(Revenue-Appellant)</b>		<b>(Assessee-Respondent)</b>

<b>Revenue by</b>	Smt. A.S. Bindhu, Sr. DR
<b>Assessee by</b>	Dr. CA Santha Kumar, CA

<b>Date of hearing</b>	26/09/2019
<b>Date of pronouncement</b>	26/09/2019

### **ORDER**

Per CHANDRA POOJARI, AM:

This appeal filed by the assessee is directed against the order of CIT(A)-I, Kochi dated 20.05.2019 and pertain to the assessment year 2013-14.

2. The Ld. AR has submitted that the tax effect in this case is below the limit prescribed in CBDT circular dated 08/08/2019 for filing an appeal before the ITAT.

3. It is observed that the tax effect in the appeal filed by the Revenue is less than Rs.50 lakhs, and therefore, the Circular No. 17/2019 dated 8<sup>th</sup> August,

2019, issued by the Central Board of Direct Taxes (CBDT) in exercise of its power vested u/s. 268A of the I.T. Act comes into play, wherein, the monetary limit for filing the appeal(s) by the Revenue before the ITAT and various High Courts as well as Apex Court are revised with an object of reducing the tax litigation. Vide para 2 of the said circular supra, it is stated that in cases where the tax effect in the appeal to be filed before the Appellate Tribunal does not exceed Rs.50 lakhs, appeal should not be filed. Thus, taking a note of CBDT Circular No. 17/2019 dated 8<sup>th</sup> August, 2019 and considering the fact that the tax effect in the instant appeal is less than Rs.50 lakhs, the present appeal deserves to be dismissed, as not maintainable. However, we make it clear that the issue(s) raised in the instant appeal is left open to be examined in the appropriate proceedings, if arises in future. At the same time, we also make it clear that if the appeal fall in any of the exceptions referred to in the above said Circular, the Revenue is at liberty to move an application for recalling the order, if so, advised.

4.1 Accordingly in the light of CBDT Circular No. 17/2019 dated 08/08/2019, the appeal filed by the Revenue stands dismissed.

5. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open Court on this 26<sup>th</sup> September, 2019

sd/-  
(GEORGE GEORGE K.)  
JUDICIAL MEMBER

sd/-  
(CHANDRA POOJARI)  
ACCOUNTANT MEMBER

Place: Kochi

Dated: 26<sup>th</sup> September, 2019

GJ

Copy to:

1. M/s. Elite Foods (P) Ltd., 60, Major Industrial Estate, South Kalamassery, Ernakulam, Kochi-683 109.
2. The Assistant Commissioner of Income-tax, Corporate Circle-1(1), Kochi.
3. The Commissioner of Income-tax(Appeals)-I, Kochi.
4. The Pr. Commissioner of Income-tax, Kochi.
5. D.R., I.T.A.T., Cochin Bench, Cochin.
6. Guard File.

By Order

(ASSISTANT REGISTRAR)  
I.T.A.T., Cochin