

**IN THE INCOME TAX APPELLATE TRIBUNAL, “H” BENCH MUMBAI  
BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
AND SHRI PAWAN SINGH, JUDICIAL MEMBER  
ITA No. 5564/Mum/2018 for Assessment Years: 2012-13  
ITA No. 6005/Mum/2018 for Assessment Years: 2014-15**

DCIT- 3(2)(2), Room No. 608, 6 <sup>th</sup> Floor, Aayakar Bhawan, M.K. Road, Mumbai-400020.	Vs	M/s Kaltech Energies Ltd. Bakhtawar, 4 <sup>th</sup> Floor, Nariman Point, Mumbai-400021. <b>PAN : AAACK4702A</b>
(Appellant)		(Respondent)

Appellant by :	Shri S.S. Michael Jerald (Sr. DR)
Respondent by :	Shri Raturaj H. Gurjar (AR)

**Date of Hearing : 09/09/2019**  
**Date of Pronouncement : 09/09/2019**

Order under section 254(1) of Income Tax Act

**PER BENCH:**

1. These two appeal by revenue under section 253 of Income Tax Act are directed against the separate orders of Id. Commissioner of Income Tax (Appeals)-8, [CIT(A)], Mumbai dated 19.07.2018 & 20.08.2018, for Assessment Year 2012-13 & 2014-15 respectively.
2. At the outset of hearing, the Id. Authorized representative (AR) of the assessee submitted that the tax effect involved in the present appeals are less than the monetary limit prescribed by CBDT in its Circular No.17/2019 dated 8<sup>th</sup> August 2019, therefore both the appeals are liable to be dismissed.
3. On the other hand, the Id. Departmental Representative (DR) for the revenue after going through the grounds of appeal fairly submits that though the tax effect involved in the present appeals are less than the monetary limit of tax

effect fixed by CBDT in a recent circular, however, the revenue may be given liberty to get the appeal revived in case at the later stage it is discovered that the ground of appeal are covered by any exception clause of CBDT Circular No. 3/2018 dated 11<sup>th</sup> July 2018.

4. Considering the submissions of both the Id. representatives of the parties, we find that tax effect involved in the present appeals are less than the monetary limit of Rs. 50,00,000/- fixed by CBDT Circular No. 17/2019 dated 8<sup>th</sup> August 2019, therefore, the appeal of revenue are dismissed being not maintainable. However, the revenue is given liberty to get the appeals revived in case, if it is discovered that the present appeals are covered by any exception clause of CBDT Circular No.3/2018 dated 11<sup>th</sup> July 2018.
5. In the result, both the appeals of the revenue are dismissed.

Order pronounced in the open court on this 09/09/2019.

Sd/-

**(SHAMIM YAHYA)**  
**ACCOUNTANT MEMBER**

Mumbai, Date: 09.09.2019

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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

**(PAWAN SINGH)**  
**JUDICIAL MEMBER**

BY ORDER

Assistant Registrar  
ITAT Mumbai