

IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "H", MUMBAI

Before Shri Shamim Yahya (ACCOUNTANT MEMBER)

AND

Shri Pawan Singh (JUDICIAL MEMBER)

ITA No. 6266/Mum/2018  
(Assessment year : 2013-14)

DCIT, Cir.7(1)-2, Mumbai	vs	M/s Honeycomb Logistics Pvt Ltd CFS Zone, Adani Port Ltd, Mundra, Kutch. PAN : AABCH6649G
<b>APPELLANT</b>		<b>RESPONDEDNT</b>

Appellant by	Shri M Rajan, DR
Respondent by	Shri Madhur Agarwal, AR

Date of hearing	12-09-2019
Date of pronouncement	12-09-2019

**ORDER**

Per Pawan Singh, JM :

This appeal filed by the revenue is directed against the order of the CIT(A)-13, Mumbai dated 20-07-2018 for the assessment year 2013-14. The revenue has raised the following grounds of appeal:-

"Whether on the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in allowing deduction u/s 80IA(4) in respect Business Support Services income of Rs. 69,87,814 derived from facility of repairing & washing of the empty containers in the assessee container freight station (CFS) area and auction income Rs. 32,80,186/- derived from charges received from auction bid for sale of cargo & containers remaining unclaimed in the assessee container freight station (CFS) area beyond 30 days."

"Whether on the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in allowing relief to the assessee without distinguishing the facts of the case: whereas the AO had made disallowance on the basis of material and facts of the case."

2. The Ld.AR of the assessee, at the outset, has brought to our notice that tax effect involved in this appeal below the monetary limit prescribed by the CBDT in its circular No.19/2019 dated 08-08-2019. The Ld.AR of the assessee has placed a chart showing the tax effect involved in the issues agitated by the revenue, as per which the tax effect comes to Rs.31,72,812 (copy placed on record) as against the monetary limit prescribed by the CBDT of Rs.50 lakhs for filing appeal before the Tribunal. The Ld.DR has not disputed this position. Therefore, in view of the circular of the CBDT No.19/2019 dated 08-08-2019, and in view of the agreed proposition, the appeal filed by the revenue is dismissed as not maintainable.

3. In the result, appeal filed by the revenue is dismissed.

Order pronounced in the open court on 12-09-2019.

Sd/-

Sd/-

(Shamim Yahya)	(Pawan Singh)
ACCOUNTANT MEMBER	JUDICIALMEMBER

Mumbai, Dt : 12<sup>th</sup> September, 2019

Pk/-

Copy to :

1. Appellant
2. Respondent
3. CIT(A)
4. CIT
5. DR

By order

Asstt. Registrar, ITAT, Mumbai