

**IN THE INCOME TAX APPELLATE TRIBUNAL, "SMC" BENCH
MUMBAI
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

ITA No. 5287/Mum/2018 for Assessment Years: 2009-10

ITO- 27(1)(5), Room No. 410, 4 th Floor, Tower No.6, Vashi Railway Station Complex, Vashi, Navi Mumbai-400703.	Vs	Shri Jilesh Deepak Parekh, Prop. M/s RPC Graphics, 1 st Floor, Parekh Niwas, Opp. Uday Talkies, 5 th Road, Ghatkopar (W), Mumbai-400086. PAN : ADHPP2547D
(Appellant)		(Respondent)

Appellant by :	Shri Akhtar H. Ansari (DR)
Respondent by :	Shri Manish J. Sheth (AR)

Date of Hearing : 30/09/2019
Date of Pronouncement : 30/09/2019

Order under section 254(1) of Income Tax Act

PER PAWAN SINGH, JUDICIAL MEMBER:

1. This appeal by revenue under section 253 of Income Tax Act is directed against the order of Id. Commissioner of Income Tax (Appeals)-26, [CIT(A)], Navi Mumbai dated 22.06.2018, which in turn arises from the assessment order passed under section 143(3) rws 147 for Assessment Year 2009-10.
2. At the outset of hearing, the Id. Authorized representative (AR) of the assessee submitted that the tax effect involved in the present appeal is below Rs. 50,00,000/- i.e. the monetary limit prescribed by CBDT Circular No.17/2019 dated 8th August 2019. The Id. AR of the assessee further submits that admittedly the tax effect involved in the present appeal is less

only of Rs. 40,961/- . Therefore, the present appeal is squarely covered by the CBDT Circular No. 17/2019 dated 8th August 2019.

3. On the other hand, the Id. Departmental Representative (DR) for the revenue after going through the grounds of appeal submitted that though the tax effect involved in the present appeal is 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 is covered by any exception clause of CBDT Circular No. 3/2018 dated 11th July 2018.
4. Considering the submissions of both the Id. representatives of the parties, we find that tax effect involved in the present appeal is less than the monetary limit of Rs. 50,00,000/- fixed by CBDT Circular No. 17/2019 dated 8th August 2019, therefore, the appeal of revenue is dismissed being not maintainable. However, the revenue is given liberty to get the appeal revived in case, if it is discovered that the present appeal is covered by any exception clause of CBDT Circular No.3/2018 dated 11th July 2018.
5. In the result, appeal of the revenue is dismissed.

Order pronounced in the open court on this 30/09/2019.

Sd/-

**(RAJESH KUMAR
ACCOUNTANT MEMBER**

Mumbai, Date: 30.09.2019

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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT

Sd/-

**(PAWAN SINGH)
JUDICIAL MEMBER**

4. CIT(Appeals)
5. DR: ITAT

BY ORDER

Assistant Registrar
ITAT Mumbai