



ITA No.4744/Mum/2012
Mobile 2 Win (I) Pvt.Ltd.
Assessment Year-2008-09

आयकर अपीलीय अधिकरण "बी" न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, MUMBAI

श्री शक्तिजीत दे, न्यायिक सदस्य एवं
श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।
BEFORE SHRI SAKTIJIT DEY, JM AND
SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ I.T.A. No.4744/Mum/2017
(निर्धारण वर्ष / Assessment Year:2012-13)

DCIT-5(2) Room No.571, 5 th Floor Aaykar Bhavan, M.K. Road Mumbai-400 020.	बनाम/ Vs.	M/s. Mobile 2 Win (I) Pvt.Ltd. 705 Sagar Tech Plaza, A-Wing Sakinaka Andheri Kurla Road Andheri (E), Mumbai-400 072.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AADCM 6165 C		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)
पीलार्थीकी ओरसे/ Appellant by	:	Ms. Samatha Mullamudi-Ld.Sr.DR
प्रत्यर्थीकी ओरसे/ Respondent by	:	Shri Gaurav Darda-Ld. AR
सुनवाईकी तारीख/ Date of Hearing	:	30/09/2019
घोषणाकी तारीख / Date of Pronouncement	:	01/10/2019

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member):-

1. Aforesaid appeal by revenue, for Assessment Year [AY] 2008-09 contest the order of Ld. Commissioner of Income-Tax (Appeals)-9, Mumbai,



[in short referred to as 'CIT(A)'], *Appeal No. CIT(A)-9/DCIT 5(2)/257/2010-11* dated 19/04/2012 on certain grounds of appeal.

2. The Ld. Authorised Representative for Assessee, at the outset, drew our attention to the fact that the tax effect of the quantum additions being contested by the revenue is below the threshold monetary limit of Rs.50 Lacs as prescribed by Central Board of Direct Taxes in its recently issued Circular No.17/2019 dated 08/08/2019 [F.No.279/Misc.142/2007-TTJ(Pt.) Government of India, Ministry of Finance, Department of Revenue] and therefore, the appeal is not maintainable. This recent circular further enhances the monetary limit fixed in earlier Circular No.3 of 2018 dated 11/07/2018 issued by CBDT as amended on 20/08/2018. The Ld. Departmental Representative is unable to point out any exceptions in the appeal as provided in para-10 of Circular no. 3 of 2018 dated 11/07/2018 or in any subsequent circular / instructions. The perusal of grounds of appeal, *prima facie*, establish that the tax effect of quantum addition being contested by the revenue is below Rs.50 Lacs.

3. We have gone through the circular and find that the tax effect in the appeal is below prescribed limit of Rs.50 Lacs and the assessee stood benefitted by the above circular issued by CBDT wherein the minimum monetary limit for filing the appeals before various appellate authorities have been fixed as under: -

S. No.	Appeals/ SLPs in Income-tax matters	Monetary Limit (Rs.)
1	<i>Before Appellate Tribunal</i>	<i>50.00,000</i>
2	<i>Before High Court</i>	<i>1,00.00,000</i>



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3	<i>Before Supreme Court</i>	<i>2,00.00,000</i>
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The aforesaid limits, as per *para 13* of the Circular no. 3 of 2018 dated 11/07/2018, applies to the pending appeals also. In view of the admitted position, we dismiss the appeal filed by the revenue.

4. At the same time, a liberty is granted to revenue to seek recall of the appeal, if at a later stage, it is found that the matter is covered by any exceptions provided in any of the circular or in case the tax effect of the additions in the appeal as agitated by revenue exceeds the prescribed monetary limit.

5. Resultantly, the appeal stands dismissed.

Order pronounced in the open court on 01st October,2019.

Sd/-
(Saktijit Dey)

न्यायिक सदस्य / **Judicial Member**

Sd/-
(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 01/10/2019
Sr.PS:-Jaisy Varghese

आदेश की प्रतिलिपि ढि ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant



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2. प्रत्यर्धी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायकपंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.