

**IN THE INCOME TAX APPELLATE TRIBUNAL "K", BENCH  
MUMBAI**

**BEFORE SHRI MAHAVIR SINGH, JM  
&  
SHRI M.BALAGANESH, AM**

**ITA No.3736/Mum/2016  
(Assessment Year :2010-11)**

DCIT – 9(2)(2) R.No.665, 6 <sup>th</sup> Floor Aayakar Bhavan M.K.Road, Mumbai – 400 020	Vs.	M/s. ECI Telecom India Pvt. Ltd., 302/B, Times Square Andheri-Kurla Road Andheri East Mumbai-400059
<b>PAN/GIR No.AABCE2707J</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

**CO No.222/Mum/2016  
(Arising Out of ITA No.3736/Mum/2016)  
(Assessment Year :2010-11)**

M/s. ECI Telecom India Pvt. Ltd., 302/B, Times Square Andheri-Kurla Road Andheri East Mumbai-400059	Vs.	DCIT – 9(2)(2) R.No.665, 6 <sup>th</sup> Floor Aayakar Bhavan M.K.Road, Mumbai – 400 020
<b>PAN/GIR No.AABCE2707J</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Revenue by	Shri Jayant Kumar & Shri Kiran P. Unaveka
Assessee by	Shri Arijit Chakravorthy / Shri Abhishek Tilak
<b>Date of Hearing</b>	<b>24/09/2019</b>
<b>Date of Pronouncement</b>	<b>24/09/2019</b>

**आदेश / O R D E R**

**PER M. BALAGANESH (A.M):**

This appeal in ITA No. 3736/Mum/2016 and Cross Objection No.222/Mum/2016 for A.Y.2010-11 arises out of the order by the Id. Commissioner of Income Tax (Appeals)-56, Mumbai in appeal No.CIT(A)-

56/Trf/2014-15/165-E dated 29/02/2016 (ld. CIT(A) in short) against the order of assessment passed u/s. 143(3) of the Income Tax Act, 1961 (hereinafter referred to as Act) dated 31/03/2014 by the Dy. Commissioner of Income Tax – 8(1), Mumbai(hereinafter referred to as ld. AO).

**IT(TP)A No.3736/Mum/2016**

2. Both the parties before us mutually agreed that this revenue appeal is to be dismissed as not maintainable in view of the recent Circular issued by the CBDT dated 08/08/2019 wherein the revenue has been directed to withdraw the appeal preferred by it before the Tribunal if the tax effect on the disputed issues is less than or equal to Rs.50,00,000/-. It is well settled that this Circular is binding on the revenue authorities.

3. Respectfully following the said Circular, the appeal filed by the revenue is dismissed as not maintainable.

4. Incase, if the revenue is able to provide evidence that the case falls under any of the exceptions provided in the circular issued by the CBDT, then the revenue may prefer miscellaneous/ application for recalling of this order, if they so desire, in which circumstance this order shall be recalled by this Tribunal.

5. In the result, appeal filed by the revenue is dismissed as not maintainable.

**CO No.222/Mum/2016**

6. The Cross Objection of the assessee is only supportive of the order of the Id. CIT(A).

**7. In the result, the appeal of the Revenue is dismissed as not maintainable and Cross Objection of the assessee is also dismissed.**

Order pronounced in the open court on this 24/09/2019

**Sd/-**  
**(MAHAVIR SINGH)**  
JUDICIAL MEMBER

**Sd/-**  
**(M.BALAGANESH)**  
ACCOUNTANT MEMBER

Mumbai; Dated 24/09/2019

KARUNA, sr.ps

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)  
ITAT, Mumbai