

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B", HYDERABAD**

**BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER
AND
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER**

ITA No.	Asst. Year	Appellant	Respondent
1026/Hyd/15	2010-11	The Asst. Commissioner of Income Tax, Circle-8(1), HYDERABAD	Sri B. Vijay, HYDERABAD [PAN: AGLPB9964B]
1027/Hyd/15	2010-11		Sri B. Ajay, HYDERABAD [PAN: AGLPB9965A]

For Revenue : Shri Nilanjan Dey, DR
For Assessee : Shri S.Rama Rao, AR

Date of Hearing : 01-10-2019
Date of Pronouncement : 01-10-2019

ORDER

PER Smt. P. MADHAVI DEVI, J.M. :

These appeals filed by the Revenue are directed against the orders of the Commissioner of Income Tax(Appeals)-2, Hyderabad, for the AY.2010-11.

2. At the time of hearing, it has been brought to our notice that as per the CBDT Circulars No.03/2018 dated 11-07-2018 and Circular No.17 of 2019 dated 8th August, 2019, the tax limit for filing of appeal by the Revenue before the Tribunal has been fixed at Rs.50 Lakhs.

3. After hearing both the sides and perusing the records as placed before us, we found that these appeals are covered by the aforesaid circular and are, therefore, not maintainable. Since the tax effect in these appeals is less than Rs.50 Lakhs, we are dismissing the same on account of low tax effect as apparently the case is not covered by any of the exceptions in the circular. However, the Revenue is at liberty to seek recall of the order, if these cases are found to be falling within the exceptions mentioned in the circulars cited above.

4. In the result, both the appeals filed by Revenue are dismissed.

Order pronounced in the open court on 1st October, 2019

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Hyderabad, Dated 1st October, 2019

TNMM

Copy to :

- 1. The Asst.Commissioner of Income Tax, Circle-8(1), Hyderabad.*
- 2. Shri B.Vijay, H.No.1-40, CBIT(Post), Manikonda Village, Rajendra Nagar Mandal, Hyderabad.*
- 3. Shri B.Ajay, H.No.1-40, CBIT(Post), Manikonda Village, Rajendra Nagar Mandal, Hyderabad.*
- 4. CIT (Appeals)-2, Hyderabad.*
- 5. Pr.CIT-2, Hyderabad.*
- 6. D.R. ITAT, Hyderabad.*
- 7. Guard File.*