

IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCH "B", HYDERABAD

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

ITA No.1215/Hyd/2016		
Assessment Year: 2013-14		
Income Tax Officer, Ward-3(3), Hyderabad.	Vs.	M/s. Sreenidhi International Pvt Ltd., 1-2-288/23/1, Domalguda, Secunderabad-500029. PAN: AAFCS 5355 L
(Appellant)		(Respondent)
Assessee by:	Sri S. Rama Rao	
Revenue by:	Sri N. Ravi Babu, DR	
Date of hearing:	01/10/2019	
Date of pronouncement:	01/10/2019	

ORDER

PER A. MOHAN ALANKAMONY, AM.:

This appeal is filed by the Revenue against the order of the Ld. CIT(A)-3, Hyderabad dated 16/06/2016 in appeal No.0198/CIT(A)-3/15-16 passed U/s. 143(3) & 250(6) of the Act for the Asst. Year 2013-14.

2. The Revenue has raised the following grounds of appeal:-

1. *The Ld. CIT(A) erred both in law and on facts of the case.*
2. *The Ld. CIT(A) erred in not treating the income from letting out of land and school buildings as income from house property as decided by the Assessing Officer.*

3. *Any other ground or grounds that may be urged at the time of hearing.*

3. 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 9<sup>th</sup> August, 2019, the tax limit for filing appeal by the Revenue before the Tribunal has been fixed at Rs.50.00 lakhs and above. Therefore, since the tax effect in the present appeal before us is less than Rs.50.00 lakh, we hereby dismiss the same with liberty to the Revenue to seek recall of the order, if the appeal falls within the exceptions mentioned in the Circulars of the CBDT.

4. In the result, the appeal filed by the Revenue is dismissed.

Pronounced in the open Court on the 01<sup>st</sup> October, 2019.

Sd/-  
(P. MADHAVI DEVI)  
JUDICIAL MEMBER

Sd/-  
(A. MOHAN ALANKAMONY)  
ACCOUNTANT MEMBER

Hyderabad, Dated: 01<sup>st</sup> October, 2019

OKK

Copy to:-

- 1) M/s. Sreenidhi International Pvt Ltd., 1-2-288/23/1, Domalguda, Secunderabad-500029.
- 2) Income Tax Officer, Ward-3(3), 7<sup>th</sup> Floor, R.No. 708, Signature Towers, Kondapur, Hyderabad.
- 3) The CIT(A)-3, Hyderabad

- 4) The Pr. CIT-3, Hyderabad
- 5) The DR, ITAT, Hyderabad
- 6) Guard File