

आयकर अपीलीय अधिकरण "सी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.2597 & 2598/PUN/2017
निर्धारण वर्ष / Assessment Years : 2013-14 & 2014-15

The Dy. Commissioner of Income Tax,
Circle – 1(2), Pune

.....अपीलार्थी / Appellant

बनाम / V/s.

Exfo Electro-Optical Engineering India Pvt. Ltd.,
604, 6th Floor, Tower S4, Cybercity,
Magarpatta, Hadapsar,
Pune – 411013

PAN : AABCE6929J

.....प्रत्यर्थी / Respondent

Assessee by : Shri Mahavir Jain
Revenue by : Shri Jeevan Bachhav

सुनवाई की तारीख / Date of Hearing : 14-10-2019

घोषणा की तारीख / Date of Pronouncement : 15-10-2019

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

Both these appeals by the Revenue against the order dated 24-08-2017 passed by the Commissioner of Income Tax (Appeals)-1, Pune for assessment years 2013-14 and 2014-15, respectively.

2. Admittedly, the tax effect involved in both these appeals are below monetary limit fixed by the CBDT Circular vide its latest Circular No. 17/2019, dated 08-08-2019. Thus, grounds raised by the Revenue fail and both these appeals are not maintainable. Therefore, both the appeals of Revenue are dismissed as withdrawn in terms of CBDT Circular mentioned here-in-above.

3. In the result, both the appeals of Revenue are dismissed.

Order pronounced in the open court on 15th October, 2019.

Sd/-
(R.S. Syal)
VICE PRESIDENT

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 15th October, 2019

RK

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त (अपील) / The CIT(A)-1, Pune
4. The Pr. Commissioner of Income Tax-1, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "सी" बेंच,
पुणे / DR, ITAT, "C" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

निजी सचिव / Private Secretary,
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune