

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

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI D. S. SUNDER SINGH, ACCOUNTANT MEMBER**

S.No.	ITA No.	AY	Appellant	Respondent
1	870/H/14	2007-08	Asst. Commissioner of Income-tax, Central Circle – 8, Hyderabad.	Shri Pramod Kumar Gupta, Hyderabad. PAN-ACGPG2294L

Revenue by : Shri Y.V.S.T. Sai
Assessee by : Smt. Anam Siddiqui

Date of hearing : 17/10/2019.
Date of pronouncement : 23/10/2019.

ORDER

PER V. DURGA RAO, J.M.:

This appeal by the Revenue is directed against the order of Commissioner of Income Tax (Appeals)-VII, Hyderabad, dated 27/02/2014 for the Assessment Year 2007-08.

2. When this appeal is taken up for hearing, Id.AR has submitted that the tax effect involved in this appeal is below Rs.50.00 lakhs and as per the CBDT Circular No. No.17/2019, dated 08/08/2019, this appeal is not maintainable and requested for dismissal of the same.

3. On the other hand, Id. DR fairly accepted that the tax effect involved in this appeal is below Rs. 50.00 lakhs.

4. In view of the CBDT Circular No.17/2019, dated 08/08/2019, which was followed by Notification No.279/Misc/M-93/2018-ITJ, dated 20/08/2019 wherein it was clarified that the revised monetary limits mentioned in Circular No.17/2019 are applicable to all pending appeals

also, this appeal filed by the Revenue is not maintainable and is dismissed accordingly.

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

Order Pronounced in open Court on this 23rd day of October, 2019.

Sd/-
(D.S. SUNDER SINGH)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Hyderabad, Dated: 23rd October, 2019.

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Copy to:

1. ACIT, Central Circle – 3(1), 7th floor, Aayakar Bhavan, Basheerbagh, Hyderabad – 500 004
2. Shri Pramod Kumar Gupta, H.No. 3-5-784/B&C, Nageena, King Koti Road, Hyderabad
3. CIT(A) – VII, Hyderabad.
4. CIT(Central), Hyderabad
5. The D.R., Hyderabad
6. Guard file.