

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "F", MUMBAI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER
AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER
ITA NO.3620/MUM/2018(A.Y.2010-11)

The DCIT, Cen.Cir.8(1),
Room No.656, 6th Floor,
Aaykar Bhavan, M.K.Road,
Mumbai 400 020

..... Appellant

Vs.

M/s. JJB Trading,
306/307, Sagar Avenue,
S.V.Road, Opp. Shoppers Stop,
Andheri(W), Mumbai 400 058.
PAN:AAFFJ 9736 M

..... Respondent

Appellant by : Ms.Samatha Mullamudi
Respondent by : None

Date of hearing : 06/11/2019
Date of pronouncement : 06/11/2019

ORDER

PER VIKAS AWASTHY, JM:

This appeal by the Revenue is directed against order of the Commissioner of Income Tax (Appeals)-36, (in short 'the CIT(A)), Mumbai dated 28/02/2018 for the assessment year 2010-11.

2. Ms. Samatha Mullamudi representing the Department fairly pointed that in the present appeal by the Department tax effect is less than Rs.50 Lakhs.

3. The Revenue in appeal has assailed the order of CIT(A) in deleting the addition of alleged non-genuine commission expenditure Rs.85,59,388/-. The tax effect involved in this appeals is less than the monetary limit prescribed by the recent CBDT Circular No. 17/2019, dated 08-08-2019 for filing of appeals before the Tribunal by the Department. The CBDT vide circular dated 08-08-2019 (supra) has amended Para 3 of Circular No. 3 of 2018 dated 11-07-2018 thereby enhancing monetary limit of tax effect from Rs.20 Lakhs to Rs.50 Lakhs for filing of appeals by the Department before the Tribunal. Thus, without going into merits of the issue raised in the appeal, the present appeal by the Revenue is dismissed on account of low tax effect.

4. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for restoration of appeal, with the requisite material to show that the appeal is protected by the exceptions prescribed in Para 10 of the Circular dated 11-07-2018 and its amendment dated 20/08/2018.

5. In the result, appeal of the Revenue is dismissed.

Order pronounced in the open court after hearing of the appeal on Tuesday, the 6th day of November, 2019.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(VIKAS AWASTHY)
JUDICIAL MEMBER

Mumbai, Dated 06/11/2019
Vm, Sr. PS(O/S)

Copy of the Order forwarded to :

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

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai