

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

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

I.T.A. No. 1149/HYD/2019

Assessment Year: 2012-13

Asst. Commissioner of Income Tax,
Circle-9(1),
HYDERABAD

Vs Vedula Venkata Ramana,
HYDERABAD
[PAN: ABHPV1213E]

(Appellant)

(Respondent)

For Revenue : Shri Nilanjan Dey, DR
For Assessee : Shri P.Murali Mohana Rao, AR

Date of Hearing : 13-11-2019

Date of Pronouncement : 13-11-2019

ORDER

PER A. MOHAN ALANKAMONY, A.M. :

This appeal filed by the Revenue is directed against the order of the Commissioner of Income Tax(Appeals)-7, Hyderabad, dated 08-04-2019.

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 Ld.DR and perusing the records as placed before us, we find that this appeal is covered by the aforesaid circular and therefore, not maintainable, since the tax effect in this appeal is less than Rs.50 Lakhs and apparently the case is not covered by any of the exceptions in the circular. We therefore dismiss this appeal on account of low tax effect. However, the Revenue is at liberty to seek recall of the order, if the case is found to be falling within the exceptions mentioned in the circulars cited above.

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

Order pronounced in the open court on 13th November, 2019

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated 13th November, 2019

Copy to :

- 1. The Asst.Commissioner of Income Tax, Circle-9(1), Hyderabad.*
- 2. Vedula Venkata Ramana, #17-1-388/60, Plot No.60/A, Laxmi Nagar Colony, Saidabad, Hyderabad.*
- 3. CIT (Appeals)-7, Hyderabad.*
- 4. Pr.CIT-7, Hyderabad.*
- 5. D.R. ITAT, Hyderabad.*
- 6. Guard File.*