

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

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

ITA No.	Asst. Year	Appellant	Respondent
1478/Hyd/19	2010-11	The Income Tax Officer, Exemptions-2, HYDERABAD	M/s.Arfaath Educational Society, MIRYALAGUDA [PAN: AAAAA7796E]
1479/Hyd/19	2012-13		
1480/Hyd/19	2013-14		
1481/Hyd/19	2014-15		

For Revenue : Shri Suku Srinivas, DR
For Assessee : NONE

Date of Hearing : 13-11-2019
Date of Pronouncement : 13-11-2019

ORDER

PER BENCH :

These appeals filed by the Revenue are directed against the orders of the Commissioner of Income Tax(Appeals)-9, Hyderabad.

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 these appeals are covered by the aforesaid circular and are, therefore, not maintainable, since the tax effect in these appeals is less than Rs.50 Lakhs, we are dismissing the same on account of low tax effect as apparently the case is not covered by any of the exceptions in the circular. However, the Revenue is at liberty to seek recall of the order, if all or any of these cases are found to be falling within the exceptions mentioned in the circulars cited above.

4. In the result, all the appeals filed by Revenue are 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 Income Tax Officer, Exemptions-2, Hyderabad.*
- 2. M/s.Arfaath Educational Society, 22-29, Kundala Bazar, Islampur, Miryalaguda.*
- 3. CIT (Appeals)-9, Hyderabad.*
- 4. CIT(Exemptions), Hyderabad.*
- 5. D.R. ITAT, Hyderabad.*
- 6. Guard File.*