

**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
1079/Hyd/19	2013-14 (Quarter-1)	Deputy Commissioner of Income Tax, International Taxation-2, HYDERABAD	M/s.Prag Distillery Private Limited, HYDERABAD [PAN: AADCP7665A]
1104/Hyd/19	2013-14 (Quarter-2)		
1105/Hyd/19	2013-14 (Quarter-3)		
1106/Hyd/19	2013-14 (Quarter-4)		

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)-8, Hyderabad.

Condonation of delay:

2. The appeal of Revenue in ITA No.1079/Hyd/2019 has been filed with a delay of one day and all the remaining appeals have been filed with a delay of three days. Revenue has filed affidavits, seeking condonation of delay in filing the appeals.

2.1. Considering the petitions for condonation of delay filed by the Revenue and being satisfied with the reasonable cause for the delay, we hereby condone the delay in filing the appeals and proceed to hear the appeals.

3. 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.

4. After hearing Ld.DR and perusing the records as placed before us, we find that these appeals are covered by the aforesaid circular and therefore, not maintainable, since the tax effect in these appeals is less than Rs.50 Lakhs and apparently the cases are not covered by any of the exceptions in the circular. We therefore dismiss all these appeals on account of low tax effect. 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.

5. 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. Deputy Commissioner of Income Tax, International Taxation-2, Hyderabad.

2. M/s.Prag Distillery Private Limited, Flat No.109, Reliance Residency, Indira Park Road, Opp:NTR Stadium, Ashok Nagar, Hyderabad.

3. CIT (Appeals)-8, Hyderabad.

4. CIT(TDS)-Hyderabad.

5. D.R. ITAT, Hyderabad.

6. Guard File.