

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।  
**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE**

**BEFORE SHRI D. KARUNAKARA RAO, AM  
AND SHRI PARTHA SARATHI CHAUDHURY, JM**

आयकर अपील सं. / ITA No.2174/PUN/2017  
निर्धारण वर्ष / Assessment Year : 2013-14

ACIT, Circle-10,  
Pune.

.....अपीलार्थी / Appellant

बनाम / V/s.

Sandhu Roadlines Pvt. Ltd.,  
D-1(B Wing), 1<sup>st</sup> Floor,  
Ghanwat Plaza,  
Chakan Talegaon Road,  
Pune-410501.

PAN : AALCS1536M

.....प्रत्यर्थी / Respondent

**C.O. No.39/PUN/2019**  
**(Arising out of ITA No.2174/PUN/2017)**  
**निर्धारण वर्ष / Assessment Year : 2013-14**

Sandhu Roadlines Pvt. Ltd.,  
D-1(B Wing), 1<sup>st</sup> Floor,  
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.....अपीलार्थी / Appellant

बनाम / V/s.

ACIT, Circle-10,  
Pune.

.....प्रत्यर्थी / Respondent

Revenue by : Shri Pankaj Garg  
Assessee by : Shri Suniel R. Karbhari

सुनवाई की तारीख / Date of Hearing : 14.11.2019  
घोषणा की तारीख / Date of Pronouncement : 14.11.2019

**आदेश / ORDER**

**PER D. KARUNAKARA RAO, AM:**

The appeal filed by the Revenue is against the order of the CIT(A)-6, Pune dated 15.05.2017 for the assessment year 2013-14. The assessee filed the **Cross Objection.**

**ITA No.2174/PUN/2017 – By Revenue**

2. Before us, at the outset, ld. counsel for the assessee submitted that the appeal of the Revenue is liable to be dismissed on account of low tax effect in terms of latest CBDT Circular No.17/2019 [F.No.279/Misc.142/2007-ITJ (Pt)] dated 08<sup>th</sup> August, 2019 read with Circular No.3 of 2018 dated 11.07.2018. The ld. Counsel for the assessee submitted that the Revenue in appeal raised grounds assailing the findings of CIT(A) in deleting the additions. Thus, the tax effect on the said additions is less than Rs.50 lakhs.

3. The ld. DR for the Revenue fairly admitted that in the present appeal by the Revenue the tax effect is less than Rs.50 lakhs.

4. Both sides heard. The Revenue is in appeal against the order of CIT(A) in deleting the additions. Undisputedly, the tax effect involved in appeal is **less than** the monetary limit prescribed by the recent CBDT Circular No.17/2019 [F.No.279/Misc.142/2007-ITJ (Pt)] dated 08<sup>th</sup> August, 2019 read with Circular No.3 of 2018 dated 11.07.2018 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 merit of the issues raised in the appeal, in view of the CBDT Circular (supra) the present appeal of the Revenue is dismissed on account of low tax effect.

5. 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.

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

**C.O. No.39/PUN/2019 – By Assessee**

7. The assessee is not pressed the Cross Objection due to appeal of the Revenue is not maintainable because of low tax effect involved in the said appeal of the Revenue. Thus, the Cross Objection of the assessee is dismissed as not pressed.

8. Resultantly, the appeal of the Revenue and the Cross Objection of the assessee are dismissed as above.

Order pronounced in the open Court on 14<sup>th</sup> day of November, 2019.

**Sd/-**

**Sd/-**

**(PARTHA SARATHI CHAUDHURY)**  
न्यायिक सदस्य/JUDICIAL MEMBER

**(D. KARUNAKARA RAO)**  
लेखा सदस्य/ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 14<sup>th</sup> November, 2019

*Sujeet*

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-6, Pune.
4. The Pr. CIT-5, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.