

**IN THE INCOME TAX APPELLATE TRIBUNAL "E", BENCH  
MUMBAI**

**BEFORE SHRI M.BALAGANESH, AM  
&  
SHRI RAM LAL NEGI, JM**

**ITA No.4362/Mum/2018  
(Assessment Year :2014-15)**

Income Tax Officer – 16(3)(5), Room No.447, Aaykar Bhawan, M.K. Road Mumbai – 400 020	Vs.	Shri Thakur Mohandas Doultani 401, Secrown CHS, New Linking Road, 4, Bungalow, Versova Andheri (W) Mumbai – 400 058
<b>PAN/GIR No. AAAPD6282F</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Revenue by	Shri Amit Pratap Singh
Assessee by	Shri Sandeep Sheth
<b>Date of Hearing</b>	<b>20/11/2019</b>
<b>Date of Pronouncement</b>	<b>20/11/2019</b>

**आदेश / O R D E R**

**PER M. BALAGANESH (A.M):**

This appeal in ITA No. 4362/Mum/2018 for A.Y.2014-15 arises out of the order by the Id. Commissioner of Income Tax (Appeals)-7, Mumbai in appeal No.CIT(A)-7/IT-105/59/2016-17 dated 06/04/2018 (Id. CIT(A) in short) against the order of assessment passed u/s. 143(3) of the Income Tax Act, 1961 (hereinafter referred to as Act) dated 28/12/2016 by the Income Tax Officer 16(3)(5), Mumbai (hereinafter referred to as Id. AO).

2. Both the parties before us mutually agreed that this revenue appeal is to be dismissed as not maintainable in view of the recent Circular issued by the CBDT dated 08/08/2019 wherein the revenue has been directed to withdraw the appeal preferred by it before the Tribunal if the tax effect on the disputed issues is less than or equal to Rs.50,00,000/-. It is well settled that this Circular is binding on the revenue authorities.
3. Respectfully following the said Circular, the appeal filed by the revenue is dismissed as not maintainable.
4. Incase, if the revenue is able to provide evidence that the case falls under any of the exceptions provided in the circular issued by the CBDT, then the revenue may prefer miscellaneous application for recalling of this order, if they so desire, in which circumstance this order shall be recalled by this Tribunal.
- 5. In the result, appeal filed by the revenue is dismissed as not maintainable.**

Order pronounced in the open court on this 20/11/2019

**Sd/-**  
**(RAM LAL NEGI)**  
JUDICIAL MEMBER

**Sd/-**  
**(M.BALAGANESH)**  
ACCOUNTANT MEMBER

Mumbai; Dated 20/11/2019  
KARUNA, sr.ps

*ITA No.4362/Mum/2018*  
*Shri Thakur Mohandas Doultani*

**Copy of the Order forwarded to :**

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

//True Copy//

BY ORDER,

(Asstt. Registrar)  
**ITAT, Mumbai**