

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

**BEFORE SHRI D.KARUNAKARA RAO, ACCOUNTANT MEMBER
AND
SHRI V.DURGA RAO, JUDICIAL MEMBER**

I.T.A. No. 610/HYD/2018

Assessment Year: 2009-10

Income Tax Officer, Ward-1, PRODDATUR	Vs	M/s.SVS Constructions, PRODDATUR [PAN: ABHFS4775L]
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(Appellant)

(Respondent)

For Revenue	:	Shri D.J.P. Anand, DR
For Assessee	:	Shri K.A.Sai Prasad, AR

Date of Hearing : 27-11-2019

Date of Pronouncement : 27-11-2019

ORDER

PER D.KARUNAKARA RAO, A.M. :

This appeal of Revenue is directed against the order of the Commissioner of Income Tax (Appeals)-Kurnool, dated 24-01-2018.

2. At the time of hearing, it has been brought to our notice that as per the CBDT Circular 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 circulars 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 circulars. 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 27th November, 2019

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Sd/-
(D. KARUNAKARA RAO)
ACCOUNTANT MEMBER

Hyderabad, Dated 27th November, 2019

TNMM

Copy to :

- 1. The Income Tax Officer, Ward-1, Vasanthapet, Proddatur.*
- 2. M/s.SVS Constructions, 7/828-1, SVM Road, YMR Colony Proddatur, Kadapa Dist.,*
- 3. CIT(Appeals)-Kurnool.*
- 4. Pr.CIT-Kurnool.*
- 5. D.R. ITAT, Hyderabad.*
- 6. Guard File.*