



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

**BEFORE SHRI RAJESH KUMAR, AM & SHRI AMARJIT SINGH, JM**

**ITA No.2946/Mum/2018  
(Assessment Year 2013-14)**

Jt. Commissioner of Income Tax(OSD)-8(1)(1) Room No.624, 6 <sup>th</sup> Floor, Aayakar Bhavan, M.K. Marg, Mumbai-400020.	Vs.	M/s. Rediff. Com. India Ltd. 1 <sup>st</sup> Floor, Mahalaxmi Engineering State, Mahim (W), Mumbai-400099.
<b>PAN/GIR No. AAACR2762F</b>		
<b>Appellant)</b>	<b>..</b>	<b>Respondent)</b>

Revenue by	Ms. Vidhisha Kalra (CIT)
Assessee by	Shri Fenil Bhatt
<b>Date of Hearing</b>	<b>07/11/2019</b>
<b>Date of Pronouncement</b>	<b>07/11/2019</b>

**ORDER**

**PER AMARJIT SINGH (J.M):**

This appeal filed by the Revenue is directed against order of the CIT(A)- 14, Mumbai dated 16/01/2018 and it pertains to AY 2013-14.

2. We have heard the Ld. Representative of the parties and perused the record. During course of hearing, ld. DR for the revenue submitted that tax effect involved in this appeal filed by the revenue is less than Rs. 50 lacs and in view of latest CBDT circular No. 3/2018 dated 11-7-2018, and also modified circular No. 17/2019 dated 08/08/2019, appeal filed by the revenue is not maintainable and needs to be dismissed. The Ld. DR, further argued that, the issue involved in this appeal is appears to be covered by exception provided under clause (e) of subsequent circular and therefore, if required the revenue shall be allowed to file miscellaneous application to re-call the order. We, find that, the CBDT, recently had issued a circular no. 3/2018 dated 11-7-2018, superseding its earlier circular no. 21/2015 and enhanced monetary limit for filing appeal before various appellate authorities and accordingly, enhanced monetary limit to Rs.20,00,000/- for filing appeal before the Tribunal. Further, the board has issued one more circular vide **Circular no.17/2019 dated 08/08/2019** and enhanced monetary



limit for filing appeal before appellate Tribunal to Rs. 50,00,000/-. Further, in the said circular, the CBDT had instructed its officer's to file application for withdrawal of appeal already filed or not to pursue pending appeals. We, therefore, by taking into account the CBDT circular No. 3/2018 dated 11-7-2018 and Circular no.17/2019 dated 08/08/2019 and also considering the fact that tax effect involved in the present appeal is less than the amount of monetary limit fixed by the CBDT for not filing appeal, dismissed appeal filed by the revenue as not maintainable. We, further noted that the Co-ordinate bench of **ITAT, Ahmedabad 'A' Bench in ITA. No. 1398/Ahd/2004, vide order dated 14/08/2019** has passed detailed order considering new circular issued by the CBDT and held that except amendment to para 3 of the circular No.3/2018 dated 11/07/2018, all other portions of the circular No.03/2018 (supra) have remain in fact, therefore, this circular is applicable even for pending appeals and accordingly, rejected the arguments of the revenue that the effect of the circular shall come into force from the date of issue of this circular. Therefore, considering the facts and circumstances of this case and also taken note of circulars issued by the CBDT including circular No. 17/2019 dated 08/08/2019, and also by following the decision of Co-ordinate Bench, we dismissed appeal filed by the revenue as not maintainable. However, we keep open option to the revenue to file a miscellaneous application, if necessary, in case the issues involved in the present appeal comes within 3 exceptions as provided in para 10 of said circular and clause (e) of subsequent circular.

**3. In the result, this appeal by the Revenue stands dismissed.**

Order pronounced in the open court on this 07/11/2019

Sd/-

Sd/-

**(RAJESH KUMAR)**  
**ACCOUNTANT MEMBER**

**(AMARJIT SINGH)**  
**JUDICIAL MEMBER**

Mumbai; Dated 07/11/2019  
Vijay/ Sr. PS



*ITA No.2946/M/2018*  
*A.Y.2013-14*

**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.

सत्यापित प्रति //True Copy//

BY ORDER,

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