

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

**BEFORE SHRI R.C. SHARMA, HON'BLE ACCOUNTANT MEMBER AND
SHRI C.N. PRASAD, HON'BLE JUDICIAL MEMBER**

ITA NO.7278/MUM/2018 (A.Y: 2013-14)

ACIT, Circle – 4(2)(2) Room No. 640, 6 th Floor Aayakar Bhavan, M.K. Road Mumbai – 400 020	v.	M/s. Himesh Foods Pvt. Ltd., Room No. 2, 1 st Floor Ramchandra Building 280, Lokmanya Tilak Road Mumbai – 400 002 PAN: AABCH9233Q
(Appellant)		(Respondent)

Assessee by : **None**
Department by : **Shri K.C. Selvamani**

Date of Hearing : **16.12.2019**
Date of Pronouncement : **16.12.2019**

ORDER

PER C.N. PRASAD (JM)

1. This appeal is filed by the revenue against the order of the Ld.Commissioner of Income Tax (Appeals)–2, Mumbai [hereinafter in short "Ld.CIT(A)"] dated 30.08.2018 for the Assessment Year 2013-14.

2. Revenue in its appeal has raised the following ground: -

"On the facts and the circumstances of the case and in law, the learned CIT(A) erred in deleting the additions made on account of delayed payments of PF & ESIC."

3. At the time of hearing, Ld. DR fairly submitted that tax effect on the issue in the present appeal is below ₹.50 Lacs and in view of the CBDT Circular No. 17/2019 dated 08.08.2019 in F.No.279/Misc.142/2007-ITJ (Pt), the appeal of the revenue is not maintainable.

4. We have heard the submissions of Ld. DR and perused the grounds of appeal in this appeal. We find that the tax effect in this appeal is less than ₹.50 Lakhs and therefore the appeal of the Revenue is not maintainable on account of low tax effect in view of the CBDT Circular No.17/2019 dated 08.08.2019. Hence this appeal is dismissed.

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

Order pronounced in the open court on the 16th December, 2019

Sd/-
(R.C. SHARMA)
ACCOUNTANT MEMBER
Mumbai / Dated 16/12/2019
Giridhar, Sr.PS

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

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, Mum