

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

**IN THE INCOME TAX APPELLATE TRIBUNAL,
VISA KHAPATNAM BENCH, VISA KHAPATNAM**

श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री डि.एस. सुन्दर सिंह, लेखा सदस्य के समक्ष

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, ACCOUNTANT MEMBER**

**आयकर अपील सं./I.T.A.No.617/Viz/2018
(निर्धारण वर्ष/Assessment Year : 2014-15)**

Asst.Commissioner of Income Tax
Central Circle-1
Visakhapatnam

Vs. M/s Navaratna Estates
3rd Floor, D.No.10-1-29
CVSV Raghu Chambers
Sampath Vinayak Temple
Asilmetta
Visakhapatnam
[PAN :AAJFN5785A]

(अपीलार्थी/ Appellant)

(प्रत्यर्थी/ Respondent)

**Cross Objection No.24/Viz/2019
(Arising out of I.T.A. No.617/Viz/2018)
(निर्धारण वर्ष/Assessment Year : 2014-15)**

M/s Navaratna Estates
3rd Floor, D.No.10-1-29
CVSV Raghu Chambers
Sampath Vinayak Temple
Asilmetta
Visakhapatnam
[PAN :AAJFN5785A]

Vs. Asst.Commissioner of
Income Tax
Central Circle-1
Visakhapatnam

(अपीलार्थी/ Appellant)

(प्रत्यर्थी/ Respondent)

प्रत्यर्थी की ओर से / Respondent by
अपीलार्थी की ओर से/ Appellant by

: Shri D.K.Sonowal,CIT, DR
: Shri G.V.N.Hari, AR

सुनवाई की तारीख / Date of Hearing

: 07.11.2019

घोषणा की तारीख/Date of Pronouncement

: 18.12.2019

आदेश /ORDER

Per Shri D.S.Sunder Singh, Accountant Member :

Delay : This appeal is filed by the revenue with the delay of 11 days. The department has filed condonation petition requesting for condoning the delay. We have considered the submissions made by the revenue and condone the delay.

2. This appeal is filed by the revenue against the order of the Commissioner of Income Tax (Appeals)-3, Visakhapatnam in I.T.A.No.218/2017-18/CIT(A)-3/VSP/2018-19 dated 24.08.2018 and cross objections are filed by the assessee for the Assessment Year (A.Y.)2014-15.

3. When this appeal is taken up for hearing, the Ld. Counsel for the assessee has submitted that the tax effect involved in this appeals is below Rs.50 lakhs. As per the latest circular No.17/2019, dated 08.08.2019 of CBDT, which is in supersession of its Circular No.3/2018 dated 11.07.2018, in relation to filing of appeals before the Income Tax Appellate Tribunal, the appeal filed by the revenue is not maintainable. The Ld. D.R. has not raised any objection. In view of the above, the appeal filed by the revenue is not maintainable. Hence, the same is dismissed.

4. Since the appeal of the revenue is dismissed, the cross objections filed by the assessee becomes infructuous and hence dismissed.

5. In the result, the appeal filed by the revenue as well as the cross objections filed by the assessee are dismissed.

Order pronounced in the open court on 18th December, 2019.

Sd/-

(वी.दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER

विशाखापटणम /Visakhapatnam

दिनांक /Dated : 18.12.2019

L.Rama, SPS

Sd/-

(डि.एस. सुन्दर सिंह)

(D.S. SUNDER SINGH)

लेखा सदस्य/ACCOUNTANT MEMBER

आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee - M/s Navaratna Estates, 3rd Floor, D.No.10-1-29 CVSV Raghu Chambers, Sampath Vinayak Temple, Asilmetta, Visakhapatnam
2. राजस्व/The Revenue - Asst.Commissioner of Income Tax, Central Circle-1 Visakhapatnam
3. The Principal Commissioner of Income Tax (Central), Visakhapatnam
4. The Commissioner of Income Tax (Appeals)-3, Visakhapatnam
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम/DR, ITAT, Visakhapatnam
- 6.गार्ड फ़ाईल / Guard file

// True Copy //

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam