



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

BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER AND
SHRI G. MANJUNATHA, ACCOUNTANT MEMBER

ITA no.5103/Mum./2016
(Assessment Year : 2012-13)

Income Tax Officer
Ward-21(2)(3), Mumbai

..... Appellant

v/s

Mrs. Mumtaz Jafar Pardawala
Room no.4, 1st Floor
17, Gulistan Building
Rebesch Street, Agripada
Mumbai 400 011
PAN : AMRPP2676C

..... Respondent

Revenue by : Smt. Jyothi Lakshmi Nayak
Assessee by : Shri Amti Bothra

Date of Hearing – 04.12.2019

Date of Order – 19.12.2019

ORDER

PER SAKTIJIT DEY. J.M.

The captioned appeal has been filed by the Revenue challenging the order dated 9th May 2016, passed by the learned Commissioner of Income Tax (Appeals)-33, Mumbai, for the assessment year 2012-13.

2. At the outset, Smt. Jyothi Lakshmi Nayak, the learned Departmental Representative submitted, the tax effect on the amount disputed by the Revenue in the concerned appeal is below the revised

monetary limit of ₹ 50 lakh as per CBDT Circular no.17/2019, dated 8th August 2019. Further, she submitted, the appeal is not protected by any of the exceptions provided in the aforesaid Circular. In this context, the learned Departmental Representative furnished a copy of the letter dated 22nd November 2019, issued by the Income Tax Officer, Ward-22(2)(6), Mumbai, seeking withdrawal of the appeal.

3. The learned Authorised Representative agreed with the aforesaid submissions of the learned Departmental Representative.

4. Having considered rival submissions and perused the material on record as well as copy of the letter of the Assessing Officer, as referred to above, we are of the view that the tax effect on the amount disputed by the Revenue in the present appeal is below the monetary limit of ₹ 50 lakh, therefore, the appeal is not maintainable. In view of the aforesaid, we allow withdrawal of the appeal by the Revenue.

5. In the result, appeal stands dismissed.

Order pronounced in the open Court on 19.12.2019

Sd/-
G. MANJUNATHA
ACCOUNTANT MEMBER

Sd/-
SAKTIJIT DEY
JUDICIAL MEMBER

MUMBAI, DATED: 19.12.2019

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The CIT(A);*
- (4) *The CIT, Mumbai City concerned;*
- (5) *The DR, ITAT, Mumbai;*
- (6) *Guard file.*

Pradeep J. Chowdhury
Sr. Private Secretary

True Copy
By Order

Assistant Registrar
ITAT, Mumbai