

आयकर अपीलिय अधिकरण, पुणे न्यायपीठ “एक-सदस्य मामला” पुणे में
**IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH “SMC”, PUNE**

श्री डी. करुणाकरा राव, लेखा सदस्य के समक्ष
BEFORE SHRI D. KARUNAKARA RAO, AM

आयकर अपील सं. / **ITA No.1245/PUN/2019**
निर्धारण वर्ष / **Assessment Year : 2011-12**

ITO, Ward-5,
Panvel.

.....अपीलार्थी / Appellant

बनाम / V/s.

Shoaib Kasim Khan,
Alif Steel & Tubes,
Bhusar Mohalla,
Panvel-410206.

PAN : AYWPK3201D

.....प्रत्यर्थी / Respondent

Revenue by : Shri S. P. Walimbe
Assessee by : None

सुनवाई की तारीख / Date of Hearing : 17.12.2019
घोषणा की तारीख / Date of Pronouncement : 17.12.2019

आदेश / ORDER

PER D. KARUNAKARA RAO, AM:

This appeal is filed by the Revenue against the order of the CIT(A)-2, Thane dated 06.06.2019 for the assessment year 2011-12.

2. Before me, none to represent the assessee despite service of notice by the ITAT. Therefore, this appeal is being decided on the basis of material available on record and after hearing of the ld. DR.

3. It is seen that the appeal of the Revenue is liable to be dismissed on account of low tax effect in terms of latest CBDT Circular No.17/2019 [F.No.279/Misc.142/2007-ITJ (Pt)] dated 08th August, 2019 read with Circular No.3 of 2018 dated 11.07.2018. The Revenue in appeal raised the

grounds assailing the findings of CIT(A) in deleting the additions. Thus, the tax effect on the said additions is less than Rs.50 lakhs.

4. The ld. DR for the Revenue fairly admitted that in the present appeal by the Revenue the tax effect is less than Rs.50 lakhs. Further, ld. DR for the Revenue mentioned that this appeal is a part of exceptions provided under clause 10(e) of the CBDT Circular (supra).

5. On close examination of the facts, I find the information received from the Sales Tax Department is outside the purview of the said clause 10(e) of the CBDT Circular (supra). Therefore, it is not a case of exceptions provided under the said CBDT Circular.

6. Heard ld. DR for the Revenue. Undisputedly, the tax effect involved in appeal is **less than** the monetary limit prescribed by the recent CBDT Circular No.17/2019 [F.No.279/Misc.142/2007-ITJ (Pt)] dated 08th August, 2019 read with Circular No.3 of 2018 dated 11.07.2018 for filing of appeals before the Tribunal by the Department. The CBDT vide circular dated 08-08-2019 (supra) has amended Para 3 of Circular No.3 of 2018 dated 11-07-2018 thereby enhancing monetary limit of tax effect from Rs.20 Lakhs to Rs.50 Lakhs for filing of appeals by the Department before the Tribunal. Thus, without going into merit of the issues raised in the appeal, in view of the CBDT Circular (supra) the present appeal of the Revenue is dismissed on account of low tax effect.

7. Before parting, I clarify here that the Revenue shall be at liberty to approach the Tribunal for restoration of appeal, with the requisite material

to show that the appeal is protected by the exceptions prescribed in Para 10 of the Circular dated 11-07-2018 and its amendment dated 20-08-2018.

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

Order pronounced in the open Court on 17th day of December, 2019.

Sd/-
(D. KARUNAKARA RAO)
लेखा सदस्य / ACCOUNTANT MEMBER

पुणे / Pune; दिनांक Dated : 17th December, 2019.
Sujeet

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-2, Thane;
4. The Pr. CIT-2, Thane;
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "एक-सदस्य मामला" / DR 'SMC', ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune