

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

**BEFORE SHRI RAJESH KUMAR, ACCOUNTANT MEMBER AND  
SHRI RAVISH SOOD, JUDICIAL MEMBER**

**ITA No.7426/M/2017  
Assessment Year: 2013-14**

DCIT 3(3)(2), Room No.609, 6 <sup>th</sup> Floor, Aayakar Bhavan, M.K. Road, Mumbai - 400020	Vs.	M/s. Trend Electronics Ltd., 171, 17 <sup>th</sup> Floor, C Wing, Mittal Court, Nariman Point, Mumbai – 400 021 <b>PAN: AAACV5946R</b>
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri Amit Pratap Singh, A.R.  
Revenue by : None

Date of Hearing : 18.12.2019  
Date of Pronouncement : 19.12.2019

**ORDER**

**Per Rajesh Kumar, Accountant Member:**

The present appeal has been preferred by the Revenue against the order dated 06.10.2017 of the Commissioner of Income Tax (Appeals) [hereinafter referred to as the CIT(A)] relevant to assessment year 2013-14.

2. It is noticed that the CBDT recently has amended the CBDT Circular No. 3/2018 dated 11.07.2018 amounting vide Circular No. 17/2019, F.No. 279/Misc.142/2007-ITJ(Pt.) dated 08.08.2019 increasing the limit for filing of appeal before Income Tax Appellate Tribunal i.e. Rs.50 lacs in each of the case. We noted that earlier Circular No. 3 of 2018 was made applicable to pending appeals also and this clause of the circular remains

unchanged even after the amendment. Admittedly, in this case tax effect is below prescribed limit for filing of appeal before the Tribunal by the Revenue i.e. Rs.50 lacs.

3. When this was confronted to the learned Sr. Departmental Representative, he could not point out that this appeal falls under any of the exception as provided in Circular No. 17 of 2019. Admittedly, the tax effect in this appeal of Revenue is much below the prescribed limit of filing appeal before the Tribunal i.e. Rs.50 lacs as per CBDT circular No. 17 of 2019. In view of the above, this appeal of Revenue is dismissed as withdrawn in view of Circular No. 17 of 2019.

4. At the outset, the learned CIT Departmental Representative requested that the appeal may please be withdrawn as the present case is below the threshold limit of Rs.50 lakhs as per CBDT circular No. 17 of 2019, hence the same is dismissed as withdrawn.

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

**Order pronounced in the open court on 19.12.2019.**

**Sd/-**  
**(Ravish Sood)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(Rajesh Kumar)**  
**ACCOUNTANT MEMBER**

Mumbai, Dated: 19.12.2019.

\* Kishore, Sr. P.S.

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Mumbai  
The CIT (A) Concerned, Mumbai  
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.