

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM BENCH, VISAKHAPATNAM**

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

**ITA No. 297/VIZ/2017
(Asst. Year : 2014-15)**

ACIT, Central Circle-2, vs.
Visakhapatnam.

M/s. Anil Neerukonda
Educational Society,
D.No. 9-42-20, Near SBI
Zonal Office, Balaji Nagar,
Siripuram, Visakhapatnam.

(Appellant)

PAN No. AAATA 6417 D
(Respondent)

**C.O.No. 62/VIZ/2017
(Arising out of ITA No. 297/VIZ/2017)
(Asst. Year : 2014-15)**

M/s. Anil Neerukonda
Educational Society,
D.No. 9-42-20, Near SBI
Zonal Office, Balaji Nagar,
Siripuram, Visakhapatnam.

vs. ACIT, Central Circle-
2,
Visakhapatnam.

PAN No. AAATA 6417 D
(Appellant)

(Respondent)

Assessee by : Shri G.V.N. Hari, Advocate.
Department By : Shri B.Rama Krishna, Sr.DR

Date of hearing : 12/12/2019.
Date of pronouncement : 08/01/2020.

ORDER**PER V. DURGA RAO, JUDICIAL MEMBER**

This appeal by the Revenue and the cross objection by the assessee are directed against the order of Commissioner of Income Tax (Appeals)-3, Visakhapatnam, dated 15/02/2017 for the Assessment Year 2014-15.

2. When this appeal is taken up for hearing, Id.AR has submitted that the tax effect involved in this appeal is below Rs.50.00 lakhs and as per the CBDT Circular No. No.17/2019, dated 08/08/2019, this appeal is not maintainable and requested for dismissal of the same.

3. On the other hand, Id.DR fairly accepted that the tax effect involved in this appeal is below Rs. 50.00 lakhs.

4. In view of the CBDT Circular No.17/2019, dated 08/08/2019, which was followed by Notification No.279/Misc/M-93/2018-ITJ, dated 20/08/2019 wherein clarified that the revised monetary limits mentioned in Circular No.17/2019 are applicable to all pending appeals also, this appeal filed by the Revenue is not maintainable and is dismissed accordingly.

5. So far as cross objection of the assessee is concerned, as we have dismissed the revenue's appeal, this cross objection has become infructuous and is dismissed accordingly.

6. In the result, appeal filed by the Revenue is dismissed.

Order Pronounced in open Court on this 08th day of Jan., 2020.

Sd/-
(D.S. SUNDER SINGH)
Accountant Member

sd/-
(V. DURGA RAO)
Judicial Member

Dated: 08th January, 2020.

vr/-

Copy to:

1. *The Assessee-M/s. Anil Neerukonda Educational Society, D.No. 9-42-20, Near SBI Zonal Office, Balaji Nagar, Siripuram, Visakhapatnam.*
2. *The Revenue-ACIT, Central Circle-2, Visakhapatnam.*
3. *The Pr.CIT (Central), Visakhapatnam.*
4. *The CIT(A)-3, Visakhapatnam.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

(VUKKEM RAMBABU)
Sr. Private Secretary,
ITAT, Visakhapatnam.