

**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. 552/VIZ/2018
(Asst. Year : 2012-13)**

DCIT, Circle-4(1),
Visakhapatnam.

vs.

M/s. Dharmana Projects (P)
Ltd., Plot No.5, S.B.I. Colony,
Nanubala Street, Srikakulam.

(Appellant)

PAN No. AADCD 2657 C
(Respondent)

Assessee by : Shri Sushil Kumar Agarwal, CA.
Department By : Smt. U.Mini Chandran, Sr.DR

Date of hearing : 17/12/2019.
Date of pronouncement : 08/01/2020.

ORDER

PER V. DURGA RAO, JUDICIAL MEMBER

This appeal by the Revenue is directed against the order of Commissioner of Income Tax (Appeals)-2, Visakhapatnam, dated 16/08/2018 for the Assessment Year 2012-13.

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. 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. Dharmana Projects (P) Ltd., Plot No.5, S.B.I. Colony, Nanubala Street, Srikakulam.*
2. *The Revenue-DCIT, Circle-4(1), Visakhapatnam.*
3. *The CIT-2, Visakhapatnam.*
4. *The CIT(A)-2, Visakhapatnam.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

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