

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

**Before Shri SAKTIJIT DEY (JUDICIAL MEMBER)
AND
Shri G MANJUNATHA (ACCOUNTANT MEMBER)**

**I.T.A No. 5822/Mum/2017
(Assessment year: 2012-13)**

DCIT-10(2)(2) Room No.216-A, 2 nd Floor M.K.Road, Aaykar Bhawan Mumbai-400 020	vs	M/s Mobile Repair Service City India Ltd. Knowledge House Shyam Nagar Off Jogeshwari Vikhroli Link Road, Jogeshari (East) Mumbai-400 060 PAN: AAFCM 2070A
APPELLANT		RESPONDENT

Appellant by	Smt. Jyotilakshmi Nayak, DR
Respondent by	None

Date of hearing	20.01.2020
Date of pronouncement	20.01.2020

ORDER

Per G MANJUNATHA, AM :

This appeal filed by the Revenue is directed against order of the Commissioner of Income tax (Appeals)-17, Mumbai, dated 02/06/2017 and it pertains to AY 2012-13.

2. None appeared for the assessee. We have heard the Ld. DR and

perused materials available on record. During course of hearing, Id. DR for the revenue submitted that tax effect involved in this appeal filed by the revenue is less than Rs. 50 lacs and in view of latest CBDT circular No. 17/2019 dated 08/08/2019, appeal filed by the revenue is not maintainable and needs to be dismissed. The Ld. DR, further argued that, the issue involved in this appeal is appears to be covered by exception provided under clause (e) of subsequent circular and therefore, if required the revenue shall be allowed to file miscellaneous application to recall the order. We, find that, the CBDT, recently had issued a circular no. 3/2018 dated 11-7-2018, superseding its earlier circular no. 21/2015 and enhanced monetary limit for filing appeal before various appellate authorities and accordingly, enhanced monetary limit to Rs. 20,00,000/- for filing appeal before the Tribunal. Further, the board has issued one more circular vide circular no.17/2019 dated 08/08/2019 and enhanced monetary limit for filing appeal before appellate Tribunal to Rs. 50,00,000/-. Further, in the said circular, the CBDT had instructed its officer's to file application for withdrawal of appeal already filed or not to pursue pending appeals. We, therefore, by taking into account the CBDT circular no.17/2019 dated 08/08/2019 and also considering the fact that tax effect involved in the present appeal is less than the amount of monetary limit fixed by the CBDT for not filing

appeal, dismissed appeal filed by the revenue as not maintainable. However, we keep open option to the revenue to file a miscellaneous application, if necessary, in case the issues involved in the present appeal comes within 3 exceptions as provided in para 10 of said circular and clause (e) of subsequent circular and it disputed involved exceeds threshold limit provided in CBDT circular.

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

Order pronounced in the open court on 20 .01.2020

Sd/-

Sd/-

(SAKTIJIT DEY)	(G MANJUNATHA)
JUDICIAL MEMBER	ACCOUNTANT MEMBER

Mumbai, Dt : 20. 01.2020

Thirumalesh, Sr.PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

सत्यापित प्रति //True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai