

**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. 5281/Mum/2018
(Assessment year: 2015-16)**

ACIT,Circle-9(3)(1) 215, 2 nd Floor M.K.Road, Aaykar Bhawan Mumbai-400 020	vs	M/s Dicitex Furnishings Private Limited 301-B, 3 rd Floor M Building, Palm Court Complex Malad Link Road Malad (W) Mumbai-400 064 PAN: AAACD7780R
APPELLANT		RESPONDENT

Appellant by	Smt. Jyotilakshmi Nayak, DR
Respondent by	None

Date of hearing	23.01.2020
Date of pronouncement	29 .01.2020

ORDER

Per G MANJUNATHA, AM :

This appeal filed by the Revenue is directed against order of the Commissioner of Income tax (Appeals)-16, Mumbai, dated 18/07/2018 and it pertains to AY 2015-16.

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 as 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. 17/2019 dated 08/08/2019, superseding its earlier circular no. 03/2018, dated 11/07/2018 and enhanced monetary limit for filing appeal before various appellate authorities and accordingly, enhanced monetary limit to Rs. 50,00,000/- for filing appeal before the Tribunal. 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 before Tribunal, 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 if disputed tax involves 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 29 .01.2020

Sd/-

Sd/-

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

Mumbai, Dt : 29. 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