

आयकर अपीलिय अधिकरण "ए" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

BEFORE SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1839/PUN/2017
निर्धारण वर्ष / Assessment Year : 2014-15

Dy. Commissioner of Income Tax,
Circle – 3, Pune

.....अपीलार्थी / Appellant

बनाम / V/s.

M/s. Joshi Sweets,
Shop No. 3, Kamala Park Society,
Karve Nagar, Pune – 411038

PAN : AADFJ4429M

.....प्रत्यर्थी / Respondent

Assessee by : Mrs. Deepa Khare
Revenue by : Shri Pankaj Garg

सुनवाई की तारीख / Date of Hearing : 17-01-2020

घोषणा की तारीख / Date of Pronouncement : 27-01-2020

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the Revenue against the order dated 07-03-2017 passed by the Commissioner of Income Tax (Appeals)-3, Pune for assessment year 2014-15.

2. Admittedly, the tax effect involved in this appeal is below monetary limit fixed by the CBDT Circular vide its latest Circular No. 17/2019, dated 08-08-2019. Thus, grounds raised by the Revenue fail and the appeal is not maintainable. Therefore, the appeal of Revenue is dismissed as withdrawn in terms of CBDT Circular mentioned here-in-above.

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

Order pronounced in the open court on 27th January, 2020.

Sd/-
(Anil Chaturvedi)
ACCOUNTANT MEMBER

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 27th January, 2020
RK

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त (अपील) / The CIT(A)-3, Pune
4. The Pr. Commissioner of Income Tax-2, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True copy //

आदेशानुसार / BY ORDER,

निजी सचिव / Private Secretary,
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune