



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

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER AND**  
**SHRI G. MANJUNATHA, ACCOUNTANT MEMBER**

ITA no.5210/Mum./2018  
(Assessment Year : 2013-14)

Dy. Commissioner of Income Tax  
Circle-14(2)(1), Mumbai

..... Appellant

v/s

Maharashtra Urban Infrastructure  
Development Co. Ltd. Ground Floor  
CR2, Inox Building, Nariman Point  
Mumbai 400 021 PAN-AADCM6536D

..... Respondent

Assessee by : Shri Bhushan Sakpal  
Revenue by : Smt. Jyothilakshmi Nayak

Date of Hearing - 23.01.2020

Date of Order - 23.01.2020

**ORDER**

**PER SAKTIJIT DEY. J.M.**

The captioned appeal has been filed by the Revenue against the order dated 26<sup>th</sup> June 2018, passed by the learned Commissioner of Income Tax (Appeals)-22, Mumbai, pertaining to the assessment year 2013-14.

2. At the very outset, Smt. Jyothilakshmi Nayak, the learned Departmental Representative submitted, the tax effect on the amount disputed in the appeal is below the revised monetary limit of ₹ 50 lakh

applicable to appeals before the Tribunal, as per CBDT Circular no.17 of 2019, dated 8<sup>th</sup> August 2019. In this context, she submitted a letter dated 20<sup>th</sup> January 2020, received from the DCIT, Circle-14(2)(1), Mumbai. On a perusal of the aforesaid letter, it is evident, the Assessing Officer has not only stated that the tax effect on the disputed amount is below the monetary limit as applicable to the Tribunal as per the Circular referred to above, but it has also been stated that the appeal is not protected by any of the exceptions provided under the said Circular.

3. The learned Authorised Representative has also agreed with the aforesaid submissions.

4. Considering the submissions of the learned Counsels appearing for the parties as well as the above referred letter of the Assessing Officer, we treat the appeal as withdrawn, hence, dismissed.

5. In the result, appeal stands dismissed.

Order pronounced in the open Court on 23.01.2020

**Sd/-**  
**G. MANJUNATHA**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**SAKTIJIT DEY**  
**JUDICIAL MEMBER**

**MUMBAI, DATED: 23.01.2020**

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The CIT(A);*
- (4) *The CIT, Mumbai City concerned;*
- (5) *The DR, ITAT, Mumbai;*
- (6) *Guard file.*

*Pradeep J. Chowdhury*  
*Sr. Private Secretary*

True Copy  
By Order

Assistant Registrar  
ITAT, Mumbai