

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

**BEFORE SHRI C.N. PRASAD, JM  
&  
SHRI M.BALAGANESH, AM**

**ITA No.3485/Mum/2015  
(Assessment Year : 2010-11)**

Asst. Commissioner of Income Tax-10(3)(2) R.No.212, Aayakar Bhavan M.K.Road, Mumbai – 400 020	Vs.	M/s. Poona Galvanizers Pvt. Ltd., 705, Morya Land Mark II Oshiwara Link Road Andheri (West) Mumbai – 400 053
<b>PAN/GIR No. AADCP2111R</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Revenue by	Shri V. Vijaykumar
Assessee by	Ms. M.K. Patel
<b>Date of Hearing</b>	<b>04/02/2020</b>
<b>Date of Pronouncement</b>	<b>04/02/2020</b>

**आदेश / ORDER**

**PER M. BALAGANESH (A.M):**

This appeal in ITA No.3485/Mum/2015 for A.Y.2010-11 arises out of the order by the Id. Commissioner of Income Tax (Appeals)-17, Mumbai in appeal No.CIT(A)-17/IT-161/2013-14 dated 23/03/2015 (Id. CIT(A) in short) against the order of assessment passed u/s.143(3) of the Income Tax Act, 1961 (hereinafter referred to as Act) dated 26/03/2013 by the Id. Dy. Commissioner of Income Tax (OSD), Rg.8(1), Mumbai (hereinafter referred to as Id. AO).

2. Both the parties before us mutually agreed that this revenue appeal is to be dismissed as not maintainable in view of the recent Circular issued by the CBDT dated 08/08/2019 wherein the revenue has been directed to withdraw the appeal preferred by it before the Tribunal if the tax effect on the disputed issues is less than or equal to Rs.50,00,000/-. It is well settled that this Circular is binding on the revenue authorities.

3. Respectfully following the said Circular, the appeal filed by the revenue is dismissed as not maintainable.

4. Incase, if the revenue is able to provide evidence that the case falls under any of the exceptions provided in the circular issued by the CBDT, then the revenue may prefer miscellaneous application for recalling of this order, if they so desire, in which circumstance this order shall be recalled by this Tribunal.

**5. In the result, appeal filed by the revenue is dismissed as not maintainable.**

Order pronounced in the open court on this 04/02/2020

**Sd/-**  
**(C.N. PRASAD)**  
JUDICIAL MEMBER

Mumbai; Dated  
KARUNA, sr.ps

04/02/2020

**Sd/-**  
**(M.BALAGANESH)**  
ACCOUNTANT MEMBER

**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.

//True Copy//

BY ORDER,

(Asstt. Registrar)  
**ITAT, Mumbai**