

**IN THE INCOME TAX APPELLATE TRIBUNAL “A”  
BENCH, MUMBAI**

**BEFORE SHRI MAHAVIR PRASAD, JM &  
SHRI S. RIFAUR RAHMAN, AM**

आयकरअपीलसं./ I.T.A. No. 6762/Mum/2018  
(निर्धारणवर्ष / Assessment Year: 2013-14)

DCIT CC 4(3), Cen Range-4, PCIT (C) – 2, Room No. 1921, 19 <sup>th</sup> floor, AIR India Bldg, Nariman Point, Mumbai-400 021	<b>बनाम/ Vs.</b>	Aatur Holdings Pvt. Ltd. 32 Madhuli, Dr. A. B. Road, Worli, Mumbai – 400 018
स्थायीलेखासं./जीआइआरसं./PAN No. AABCA1472C		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	Shri P. Daniel, DR
प्रत्यर्थीकीओरसे/ <b>Respondentby</b>	:	Shri Dhaval Shah, AR
सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	05.11.2019
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	07.11.2019

आदेश / ORDER

**Per S. Rifaur Rahman, Accountant Member:**

The present Appeal has been filed by the revenue against the order of Ld. Commissioner of Income Tax (Appeals) - 52 in

short referred as 'Ld. CIT(A)', Mumbai, dated 17.09.18 for Assessment Year (in short AY) 2013-14.

2. At the outset, we notice that the tax effect of the relief granted by the Ld. Commissioner of Income Tax (Appeals) is below Rs. 50 lacs and as per Circular No.17 of 2019 dated 08.08.2019 issued by the Central Board of Direct Taxes (CBDT), Department of Revenue, Ministry of Finance, Government of India, the CBDT has revised the monetary limit for filing appeals before the ITAT from the existing limit of Rs. 20 lacs to Rs. 50 lacs.

3. The Ld. Departmental Representative (DR) fairly conceded that this appeal is not maintainable in light of the aforesaid circular issued by the CBDT. The Ld. DR also did not point out that this appeal falls in any of the exceptions carved out in the above said circular.

4. We have gone through the order of the Ld. Commissioner of Income Tax (Appeals) and the grounds of appeals. We find that the tax effect in the above referred appeal is less than Rs. 50

lacs. Accordingly, we dismiss the aforesaid appeal filed by the Revenue as not maintainable/withdrawn.

5. In the net result, the appeal filed by the revenue stands **dismissed.**

*Order pronounced in the open court on 7<sup>th</sup> Nov, 2019.*

<i>Sd/-</i> (Mahavir Prasad) न्यायिकसदस्य / Judicial Member मुंबई Mumbai;दिनांक Dated : <i>Sr.PS. Dhananjay</i>	<i>Sd/-</i> (S. Rifaur Rahman) लेखासदस्य / Accountant Member 07.11.2019
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**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT- concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File  
आदेशानुसार/ BY ORDER,

**उप/सहायकपंजीकार (Dy./Asstt.Registrar)  
आयकरअपीलीयअधिकरण, मुंबई/ ITAT, Mumbai**