

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "A" : HYDERABAD
(THROUGH VIDEO CONFERENCE)**

**BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER
AND
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER**

I.T.A. No. 19/HYD/2020

Assessment Year: 2007-08

Dy. Commissioner of Income Tax, Circle-3(1), HYDERABAD	Vs	M/s. Rockwool India Private Limited, HYDERABAD [PAN: AABCR0722N]
---	----	---

(Appellant)

(Respondent)

For Revenue	:	Smt. K.J.Divya, DR
For Assessee	:	Shri Ravi Bharadwaj, AR

Date of Hearing : 18-06-2020

Date of Pronouncement : 18-06-2020

ORDER

PER Smt. P. MADHAVI DEVI, J.M. :

This appeal filed by the Revenue is directed against the order of the Commissioner of Income Tax (Appeals)-3, Hyderabad, dated 03-10-2019 for the AY.2007-08.

2. The case was taken up for hearing on 18-06-2020 through video conferencing and both the parties were heard.

3. At the time of hearing, it has been brought to our notice that as per the CBDT Circular No.03/2018 dated 11-07-2018

and Circular No.17 of 2019 dated 8th August, 2019, the tax limit for filing of appeal by the Revenue before the Tribunal has been fixed at Rs.50 Lakhs.

4. After hearing both the sides and perusing the records as placed before us, we found that this appeal is covered by the aforesaid circular and is, therefore, not maintainable. Since the tax effect in this appeal is less than Rs.50 Lakhs, we are dismissing the same on account of low tax effect as apparently the case is not covered by any of the exceptions in the circular. However, the Revenue is at liberty to seek recall of the order, if this case is found to be falling within the exceptions mentioned in the circulars cited above.

5. In the result, the appeal filed by Revenue is dismissed.

Order pronounced in the open court on 18th June, 2020

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Hyderabad, Dated: 18-06-2020

Copy to :

- 1. Dy. Commissioner of Income Tax, Circle-3(1), Hyderabad.*
- 2. M/s.Rockwool India Private Limited, 6-3-856/A/3, New-353, Greenlands, Ameerpet, Hyderabad.*
- 3. CIT(Appeals)-3, Hyderabad.*
- 4. The Pr.CIT-3, Hyderabad.*
- 5. D.R. ITAT, Hyderabad.*
- 6. Guard File.*