

आयकरअपीलीयअधिकरण, हैदराबाद न्यायपीठ
**INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH**

सुश्री सुषमा चावला, उपाध्यक्ष एवं श्रीअनिल चतुर्वेदी, लेखा सदस्य के समक्ष
**BEFORE MS. SUSHMA CHOWLA, VICE PRESIDENT AND
MR. ANIL CHATURVEDI, ACCOUNTANT MEMBER**

[THROUGH VIDEO CONFERENCING AT DELHI]

आयकरअपील सं. / ITA No.175/H/2020
निर्धारण वर्ष/Assessment Year : 2014-15

ITO

Ward – 15(2),

Hyderabad

..... अपीलार्थी/ Appellant

Vs.

Shri Bandi Madhava Reddi,

House No. 2-5-122, Bharat Nagar,

Uppal, Hyderabad.

PAN : ALNPB 7347 R

..... प्रत्यर्थी/ Respondent

अपीलार्थी की ओर से / Applicant by	:	Shri Sunku Srinivasu, D.R.
प्रत्यर्थी की ओर से / Respondent by	:	--None--

सुनवाई की तारीख / Date of Hearing	:	18-06-2020
घोषणा की तारीख / Date of Pronouncement	:	22-06-2020

आदेश/ORDER

PER SUSHMA CHOWLA, VP:

This appeal filed by the Revenue is emanating out of the order of Pr. Commissioner of Income Tax – 7, Hyderabad dated 07.02.2020 for A.Y. 2014-15.

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2. Before us, at the outset, Ld. A.R. submitted that the appeal of the Revenue is not maintainable on account of low tax effect and therefore, the appeal of the Revenue be dismissed. Ld. D.R. did not object to the aforesaid contention made by the Ld. A.R.

3. We have heard the rival submissions and perused the material available on record. On perusing the grounds of appeal raised by the Revenue, we find that Revenue is aggrieved by the order of ld. CIT(A) in respect of the relief given by him. As per the recent announcement of Central Board of Direct Taxes (CBDT) dated 11.07.2018 (Circular No. 3 of 2018), no Department appeals are to be filed against relief given by ld. CIT(A) before the Income Tax Appellate Tribunal unless the tax effect, excluding interest, exceeds Rs.20 lakhs and it further states that the instructions will apply retrospectively to the pending appeals also. In the present case, it is an undisputed fact that on the addition which is in dispute, the tax effect is less than Rs.20 lakhs. In the absence of any material placed on record by the Revenue to demonstrate that the issue in the present appeal is covered by exceptions provided in para 10 of the aforesaid CBDT Circular, we are of the view that the monetary limit prescribed by the instructions of the aforesaid CBDT Circular would be applicable to the present appeal of the Department. We therefore hold the present appeal of Revenue to be not

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maintainable on account of low tax effect and accordingly dismiss the appeal of Revenue without expressing any opinion on merits of the case. However, in case there is any error in the computation of the tax effect involved or if for any reason, the aforesaid CBDT Circular is not applicable, it would be open to the Revenue to seek revival of the appeal. **Thus, the grounds of the Revenue are dismissed.**

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

Order pronounced in the open Court on day of 22nd June, 2020.

Sd/-

**(ANIL CHATURVEDI)
ACCOUNTANT MEMBER**

New Delhi/Dated: 22nd June, 2020

*Priti Yadav, Sr. PS**

Sd/-

**(SUSHMA CHOWLA)
VICE PRESIDENT**

Copy of the Order forwarded to :

1. *The Appellant*
2. *The Respondent*
3. *The CIT(A)*
4. *The Pr. CIT*
5. *DR, ITAT – Hyderabad*
6. *Guard File*

BY ORDER,

(Dy./Asst. Registrar)
ITAT, Hyderabad

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S.No.	Details	Date
1	Draft dictated on	19.06.2020
2	Draft placed before author	19.06.2020
3	Draft proposed & placed before the Second Member	
4	Draft discussed/approved by Second Member	
5	Approved Draft comes to the Sr. PS/PS	
6	Kept for pronouncement	
7	File sent to Bench Clerk	
8	Date on which the file goes to Head Clerk	
9	Date on which file goes to A.R.	
10	Date of Dispatch of order	