

आयकर अपीलीय अधिकरण "D" न्यायपीठ मुंबई में।

**IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH, MUMBAI
(THROUGH VIDEO CONFERENCING MODE)**

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।
BEFORE SRI MAHAVIR SINGH, VP AND SRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ ITA No. 1781/Mum/2019

(निर्धारण वर्ष / Assessment Year 2014-15)

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| The Income Tax Officer Ward 17(2)(3), Mumbai | बनाम/ Vs. | M/s Maker Tower 'E; Premises Co-Op Society Ltd. 61, Maker Arcade Cuffe Parade, Mumbai-400 005 |
| (अपीलार्थी / Appellant) | | (प्रत्यर्थी/ Respondent) |
| स्थायी लेखा सं./PAN No. AXPPK7281B | | |

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|------------------------------------|---|-------------------------|
| अपीलार्थी की ओर से/ Appellant by | : | Shri Michael Jerald, DR |
| प्रत्यर्थी की ओर से/ Respondent by | : | Shri Ketan Ved, AR |

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| सुनवाई की तारीख / Date of hearing: | 07.07.2020 |
| घोषणा की तारीख / Date of pronouncement: | 07.07.2020 |

आदेश / O R D E R

महावीर सिंह, उपाध्यक्ष /

PER MAHAVIR SINGH, VP:

This appeal of Revenue is arising out of the order of the Commissioner of Income Tax (Appeals)-28, Mumbai, [in short CIT(A)], in ITA No. 28/IT-405/ito-17(2)(3)/2016-17 dated 11.01.2019. The assessment was framed vide order dated



06.12.2016 under section 143(3) of the Income-tax Act, 1961 (hereinafter 'the Act').

2. At the outset, the learned Counsel for the assessee stated that the tax effect in this appeal is ₹21,16,010/-, which is below the tax effect as prescribed vide CBDT Circular No. 17/2019 vide F.No. 279/Misc.142/2007-ITJ(Pt.) dated 08.08.2019, wherein the monetary limit for filing of appeal before ITAT is enhanced to ₹50 lacs. We noted that vide this circular No. 17/2019 dated 08.08.2019 an amendment was made to CBDT Circular No. 3/2018 dated 11.07.2018 vide F.No. 279/Misc. 142/2007-ITJ (Pt) increasing the monetary limit for filing of appeal before Income Tax Appellate Tribunal i.e. ₹ 50 lacs in each of the case from the monetary limit of ₹20 lacs. We noted that earlier Circular No. 3 of 2018 was made applicable to pending appeals also and this clause of the circular remains unchanged even after the amendment. Admittedly, in this case tax effect is below prescribed limit of ₹ 50 lacs for filing of appeal before the Tribunal.

3. When this was confronted to the learned Sr. Departmental Representative, he could not point out that this appeal falls under any of the exception as provided in Circular No. 3 of 2018, which are applicable to the present circular no. 17/2019. Admittedly, the tax effect in this appeal of Revenue is much below the prescribed limit of filing appeal before the Tribunal i.e. ₹ 50 lacs as per CBDT circular No. 17 of 2019. In view of



the above, this appeal of Revenue is dismissed as withdrawn in view of Circular No. 17 of 2019. This appeal of Revenue's appeal is dismissed as withdrawn.

4. In the Result, the appeal of the Revenue is dismissed as withdrawn.

Order pronounced in the open court on 07.07. 2020

Sd/-

(मनोज कुमार अग्रवाल / MANOJ KUMAR AGGARWAL)
(लेखा सदस्य / ACCOUNTANT MEMBER)

Sd/-

(महावीर सिंह / MAHAVIR SINGH)
(उपाध्यक्ष / VICE PRESIDENT)

मुंबई, दिनांक/ Mumbai, Dated: 07.07.2020

सुदीप सरकार, व. निजी सचिव/ Sudip Sarkar, Sr.PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई /
DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार

(Asstt. Registrar)

आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai