

**IN THE INCOME TAX APPELLATE TRIBUNAL (VIRTUAL COURT
DB-II) 'G' BENCH MUMBAI**

BEFORE SHRI C.N. PRASAD, JM

&

SHRI M.BALAGANESH,AM

**ITA No.4348/Mum/2018
(Assessment Year :2011-12)**

DCIT-(E)-1(1), Mumbai	Vs.	M/s. G.D.Birla Medical Research & Education Foundation C-1, Aditya Birla Centre S.K.Ahire Marg Worli, Mumbai – 400 030
PAN/GIR No. AAATG4151C		
(Appellant)	..	(Respondent)

Revenue by	Shri V.Vinod Kumar
Assessee by	Shri Ronak Doshi
Date of Hearing	27/07/2020
Date of Pronouncement	27/07/2020

आदेश / O R D E R

PER M. BALAGANESH (AM)

This appeal in ITA No.4348/Mum/2018 09 for A.Y.2011-12 arises out of the order by the Id. Commissioner of Income Tax (Appeals)-3, Mumbai in appeal No.CIT(A)-3/Addl.CIT(E)-II/IT-10530/2017-18 dated 01/03/2018 (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) respectively dated 14/03/2014 by the Addl. Director of Income Tax (Exemptions)-Range-II, 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 on 27/07/2020 by way of proper mentioning in the notice board.

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

Sd/-
(M.BALAGANESH)
ACCOUNTANT MEMBER

Mumbai; Dated
KARUNA, sr.ps

27/07/2020

ITA No.4348/Mum/2018
M/s. G.D.Birla Medical Research & Education Foundation

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