

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "G", MUMBAI**

**BEFORE SHRI C.N. PRASAD, HON'BLE JUDICIAL MEMBER AND  
SHRI M. BALAGANESH, HON'BLE ACCOUNTANT MEMBER**

**ITA No. 8105/MUM/2011 (A.Y: 2006-07)**

Asst. CIT – 10(1) Room No. 453 Aayakar Bhavan, M.K. Road Mumbai – 400 020	v.	M/s. Gartner India Research & Advisory Services Pvt. Ltd., Raheja Towers, 2 <sup>nd</sup> Floor C-30 G Block, Bandra Kurla Complex Bandra (E), Mumbai – 400 051  <b>PAN: AACCA0176C</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

**Assessee by** : **Shri Jigar Haria**  
**Department by** : **Shri V. Vinod Kumar**  
**Date of hearing** : **27.07.2020**  
**Date of pronouncement** : **27.07.2020**

**ORDER**

**PER C.N. PRASAD (JM)**

This appeal is filed by the Revenue against the order of the Learned Commissioner of Income Tax (Appeals)-15, Mumbai [hereinafter in short "Ld.CIT(A)"] in Appeal No. CIT(A)-15/IT-Curr-59/11-12 dated 14.09.2011 for the Assessment Year 2006-07.

2. Revenue has raised the following grounds in its appeal: -

*"1. On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in deleting the penalty levied u/s.271(1)(c) of the Act, amounting to ₹.14,55,060/-.*

2. *The appellant prays that the order of the Ld.CIT(A) on the ground be set aside and that of the Assessing Officer be restored.*

3. At the time of hearing, Authorized Representative of the assessee submitted that tax effect on the issue in the present appeal is ₹.14,55,060/- which is below ₹.50 Lacs and in view of the CBDT Circular No. 17/2019 dated 08.08.2019 in F.No.279/Misc.142/2007-ITJ (Pt), the appeal of the Revenue is not maintainable.

4. Departmental Representative also agreed with the above submission of the Authorized Representative of the assessee.

5. We have heard the submissions and perused the grounds of appeal in this appeal. We find that the tax effect in this appeal is less than ₹.50 Lakhs and therefore the appeal of the Revenue is not maintainable on account of low tax effect in view of the CBDT Circular No. 17/2019 dated 08.08.2019. Hence this appeal is dismissed.

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

Order Pronounced in the Open Court on the 27<sup>th</sup> July, 2020

Sd/-  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**  
Mumbai / Dated 27/07/2020  
*Giridhar, Sr.PS*

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

**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, Mum**