

आयकर अपीलिय अधिकरण
मुंबई पीठ "एस एम सी"
श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष
IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "SMC", MUMBAI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER
आअसं. 3232 /मुं/2019 (नि.व.2014-15)
ITA NO. 3232/MUM/2019 (A.Y.2014-15)

The Pr.CIT-9, Room No.210, 2 nd Floor, Aaykar Bhavan, MK Road, Mumbai 400 020	बनाम/ Vs.	M/s.Atlanta Limited 101, Shree Ambashanti Chambers, Andheri Kurla Road, Opp. Hotel Leela, Andheri (East) Mumbai 400 059
PAN/GIR No:AAACA8865E		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Ms Kavita P.Kaushik

सुनवाई की तारीख/ Date of Hearing	:	16/09/2020
घोषणा की तारीख / Date of Pronouncement	:	16/09/2020

आदेश/ ORDER

This appeal by the Revenue is directed against the order of Commissioner of Income Tax (Appeals) – 16, Mumbai [in short 'the CIT(A)'] dated 28/02/2019 for the assessment year 2014-15.

2. Ms. Kavita P. Kaushik, representing the Department fairly admitted that the total tax effect involved in the present appeal is Rs.11,59,357/-. Hence, the appeal suffers from low tax effect in the light of CBDT Circular No. 17/2019, dated 08-08-2019.

3. Undisputedly, the tax effect in the present appeal is less than the monetary limit prescribed by the Board for filing of appeals before the Tribunal by the Department. The CBDT vide circular dated 08-08-2019 (supra) has amended Para 3 of Circular No. 3 of 2018 dated 11-07-2018 thereby enhancing monetary limit of tax effect from Rs.20 Lakhs to Rs.50 Lakhs for filing of appeals by the Department before the Tribunal. Thus, without going into merits of the issue raised in the appeal, the present appeal by the Revenue is dismissed on account of low tax effect.

4. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for restoration of appeal, with the requisite material to show that the appeal is protected by the exceptions prescribed in Para 10 of the Circular dated 11-07-2018 and its amendment dated 20/08/2018.

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

Order pronounced in the open Court on Wednesday the 16th day of September, 2020.

Sd./-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई/ Mumbai, दिनांक/Dated: 16/09/2020
Vm, Sr. PS(O/S)

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त(अ)/ The CIT(A)-
4. आयकर आयुक्त CIT
5. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, Mumbai
6. गार्ड फाइल/Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai