

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, MUMBAI**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER &
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA No. 1452/Mum/2019
(Assessment Years: 2010-11)**

DCIT Cir-9(2)(1) R.No. 65A, 2 nd Floor, Ayakar Bhavan, Churchgate. Mumbai.	बनाम/ Vs.	Canbara Industries Pvt Ltd Andheri Kurla Road, Andheri (E), Mumbai, PIN-400059
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AADCC6519J		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Appellant by :	Shri Malikarjun Utture, DR
प्रत्यर्थी की ओर से/Respondent by :	None

सुनवाई की तारीख / Date of Hearing	28/09/2020
घोषणा की तारीख /Date of Pronouncement	29/09/2020

आदेश / ORDER

PER PAVAN KUMAR GADALE - JM:

1. The Revenue has filed an appeal against the order of CIT(A)-16, Mumbai passed u/s 271(1)(c) and 250 of the Income Tax Act, 1961.
2. At the time of hearing, it was brought to the knowledge of the Bench the tax effect in the appeal is below Rs.50 lakhs, therefore covered by CBDT

Circular No. 17/2019. We find as per the CBDT Circular dated 08.08.2019; no appeal shall be filed by the revenue before the Tribunal where the tax effect is below Rs. 50 lakhs. In the present case, the A.O has levied penalty u/s 271(1)(c) of the Act vide order dated 24-03-2017 of Rs.6,95,600/-, which is not disputed and the Ld CIT(A) has granted the relief. Further the circular of the CBDT is also applicable to the pending cases. Accordingly, we dismiss the revenue appeal on maintainability and low tax effect.

3.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.

4. In the result, appeal filed by the revenue is dismissed.

Order pronounced in the open court on 29.09.2020

SD/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Sd-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Mumbai, Dated 29/09/2020

KRK, PS

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

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

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Mumbai