



ITA No.1182/Mum/2019  
Smt. Usha Gopalji Nigam  
Assessment Year :2010-11

**आयकर अपीलीय अधिकरण “एफ” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“F” BENCH, MUMBAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**(Hearing through Video Conferencing Mode)**

आयकर अपील सं./ I.T.A. No.1182/Mum/2019  
(निर्धारण वर्ष / Assessment Year: 2010-11)

<b>ITO-Ward-3(4)</b> Room No.9, 6 <sup>th</sup> Floor B-Wing, Wagle Industrial Estate Thane (W)-400 604	<b>बनाम/ Vs.</b>	<b>Smt. Usha Gopalji Nigam</b> 5, Satyam Industrial Estate Pokhran Road No.1 Upvan, Thane (W)-400 606.
<b>PAN: AABPN-4014-E</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

<b>Assessee by</b>	:	None
<b>Revenue by</b>	:	Ms. Samatha Mullamudi-Ld. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	29/09/2020
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	29/09/2020

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member): -**

1. Aforesaid appeal by revenue for Assessment Year [in short referred to as ‘AY’] 2010-11 contest the order of Ld. Commissioner of Income-Tax (Appeals)-2, Thane [in short referred to as ‘CIT(A)’], Appeal No. ITA No.460/2014-15 dated 26/12/2018 *qua* deletion of penalty u/s 271(1)(c) for Rs.2,14,537/-. At the time of hearing, none appeared for assessee. However, the matter was proceeded with since the revenue’s appeal,



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*prima-facie*, is not maintainable in terms of low tax effect circular No. 17/2019 dated 08/08/2019 [F.No.279/Misc. 142/2007-TTJ(Pt.) issued by CBDT.

2. The material on record would show that the penalty has been levied on account of addition of *alleged bogus purchases* aggregating to Rs.7,01,990/- which has been accepted by the assessee. Consequently, the impugned penalty was levied vide order dated 25/08/2014. However, upon further appeal, Ld. CIT(A) deleted the same, inter-alia, by relying upon the decision of Hon'ble Supreme Court in **CIT V/s Reliance Petro Products Pvt. Ltd. (2010 322 ITR 158)**. Aggrieved the revenue in in further appeal before us.

3. We find that the quantum of penalty as disputed by the revenue is below threshold monetary limit of Rs.50 Lacs and the appeal is not maintainable in terms of recently issued low tax effect Circular No. 17/2019 dated 08/08/2019 [F.No.279/Misc. 142/2007-TTJ(Pt.) issued by CBDT. This recent circular further enhances the monetary limit fixed in earlier Circular No.3 of 2018 dated 11/07/2018 issued by CBDT as amended on 20/08/2018. In view of the same, the appeal is not maintainable.

4. At the same time, a liberty is given to revenue to seek recall of the appeal, if at a later stage, it is found that the matter is covered by any exceptions provided in any of the circular or in case the tax effect as agitated by revenue exceeds the prescribed monetary limit.



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5. In the result, the appeal stands dismissed.

*Order pronounced on 29<sup>th</sup> September, 2020.*

**Sd/-**

**(Mahavir Singh)**

उपाध्यक्ष / **Vice President**

**Sd/-**

**(Manoj Kumar Aggarwal)**

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 29/09/2020  
Sr.PS, Jaisy Varghese

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

**आदेशानुसार/ BY ORDER,**

**उप/सहायक पंजीकार (Dy./Asstt.Registrar)**  
**आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.**