

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD 'A' BENCH : Hyderabad**

(Through Video Conference)

**Before Smt. P. Madhavi Devi, Judicial Member
And
Shri A. Mohan Alankamony, Accountant Member**

**ITA No. 1957/Hyd./2018
A.Y. 2006-07**

The I.T.O. Ward 2
Proddatur

vs. M/s Vinayaka Transport
Yerraguntla

PAN: AAFV5476Q

(Appellant)

(Respondent)

For Revenue: Sh. Aluru Venkata Rao, D.R.
For Assessee: Sh. S. Rama Rao, Adv.

Date of Hearing : 12/10/2020
Date of Pronouncement 12/10/2020

ORDER

Per Smt. P. Madhavi Devi, J.M.

This is Revenue's appeal against the order of Ld.CIT(A), Kurnool dated 03.07.2018 for the A.Y. 2006-07.

The appeal was taken up for hearing through video conference on 12.10.2020 and both the parties were heard.

2. At the time of hearing, Ld.Counsel for the assessee pointed out that the tax effect in revenue's appeal is less than the monetary limit of Rs.50,00,000/- as prescribed by the CBDT Circular No.03/2018 dated 11.7.2018 and Circular No.17/2019 dated 08.08.2019.

3. Ld.DR confirmed that the tax effect is below the statutory limit of Rs.50,00,000/-.

4. Therefore, the appeal of the Revenue is dismissed for low tax effect in accordance with the CBDT Circular No.03/2018 dated 11.7.2018 and Circular No.17/2019 dated 08.08.2019 with liberty to seek recall of this Order if this case falls within any of the exceptions to the Circular.

**5. In the result, revenue's appeal is dismissed.
Order pronounced on 12th October, 2020.**

Sd/-

**(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER**

Sd/-

**(P. MADHAVI DEVI)
JUDICIAL MEMBER**

Dated: 12th October, 2020.

*gmv

Copy forwarded to:

1. M/s Vinayaka Transport, 4-1040, New Colony, Yerraguntla
2. The Income Tax Officer, Ward 2, Proddatur
3. CIT(A), Kurnool
4. Pr.CIT, Kurnool.
5. DR, ITAT, Hyderabad.
6. Guard File.