

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH "B", HYDERABAD**

**BEFORE SHRI P. MADHAVI DEVI, JUDICIAL MEMBER
AND SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER**

(THROUGH VIRTUAL CONFERENCE)

**ITA No. 668/Hyd/2015
Assessment Year: 2007-08**

Dy. Commissioner of Income- vs. Nimmala Anjaiah
tax, Circle – 14(1), Hyderabad. PAN – AKBPA8824 H

(Applicant)

(Respondent)

Revenue by : Shri Y.V.S.T. Sai
Assessee by : Smt. Sandhya

Date of hearing : 05-10-2020
Date of pronouncement : 05-10-2020

ORDER

PER P. MADHAVI DEVI, J.M.:

This appeal is filed by the revenue directed against the order of CIT(A) – 1, Hyderabad, dated 23/02/2015.

2. At the time of hearing it has been brought to our notice that as per the CBDT Circulars No.03/2018 dated 11.07.2018 and Circular No.17 of 2019 dated 9th August, 2019, the tax limit for filing of appeal by the Revenue before the Tribunal has been fixed at Rs.50.00 lakhs. Since the tax effect in this appeal is less than Rs.50.00 lakhs, we are dismissing the same on account of low tax effect with the liberty to the Revenue to seek recall of the order, if any of these cases falls within the exceptions mentioned in the Circulars cited above.

3. In the result, this appeal filed by the Revenue is dismissed.

4. In the result, appeal of the revenue is liable to be dismissed.

Pronounced in the open court on 5th October, 2020.

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMEBR

Hyderabad, Dated: 5th October, 2020

KV

- 1) *Dy. CIT, Circle – 14(1), 6th Floor, C Block, Room No. 635, IT Towers, AC Guards, Hyderabad.*
- 2) *Shri Nimmala Anjaiah, 51B, MLA colony, Road No. 12, Banjara Hills, Hyderabad.*
- 3) *CIT(A)-1, Guntur*
- 4) *Pr. CIT-VI, Hyderabad.*
- 5) *The Departmental Representative, I.T.A.T., Hyderabad.*
- 6) *Guard File.*