

**IN THE INCOME TAX APPELLATE TRIBUNAL "I"
BENCH, MUMBAI**

**BEFORE SHRI S. RIFAUR RAHMAN, AM &
SHRI PAVAN KUMAR GADALE, JM**

आयकरअपीलसं./ I.T.A. No. 7242/Mum/2004
(निर्धारणवर्ष / Assessment Year: 2000-01)

DDIT (IT)-2(1), R. No. 120, Scindia House, Ballard Estate, Mumbai-400 038	बनाम/ Vs.	M/s Returns On-line SA, C/o- S.R. Batliboi & Co. C.A.'s Express Towers, 18 th floor, Nariman Point, Mumbai-400 021
स्थायीलेखासं ./जीआइआरसं ./PAN No. AABCR7557B		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Vinay Sinha, DR
प्रत्यर्थीकीओरसे/Respondentby	:	Shri Nitesh Joshi, AR
सुनवाईकीतारीख/ Date of Hearing	:	29.10.2020
घोषणाकीतारीख / Date of Pronouncement	:	29.10.2020

आदेश / ORDER

Per S. Rifaur Rahman (Accountant Member):

The present Appeal has been filed by the revenue against the order of Ld. Commissioner of Income Tax (Appeals) – XXXI in short referred as 'Ld. CIT(A)', Mumbai, dated 06.07.2004 for Assessment Year (in short AY) 2000-01.

2. At the outset, it is brought to our notice that the tax effect of the relief granted by the Ld. Commissioner of Income Tax (Appeals) is below Rs. 50 lacs and as per Circular No.17 of 2019 dated 08.08.2019 issued by the Central Board of Direct Taxes (CBDT), Department of Revenue, Ministry of Finance, Government of India, the CBDT has revised the monetary limit for filing appeals before the ITAT from the existing limit of Rs. 20 lacs to Rs. 50 lacs.

3. Considered the rival submissions and material placed on record. We notice that the tax effect in the above referred appeal is less than Rs. 50 lacs. Accordingly, we dismiss the aforesaid appeal filed by the Revenue as not maintainable/withdrawn.

4. In the net result, the appeal filed by the revenue stands **dismissed.**

Orders pronounced in the open court on 29.10.2020.

Sd/-
(Pavan Kumar Gadale)
न्यायिकसदस्य / Judicial Member
मुंबई Mumbai;दिनांकDated :
Sr.PS. Dhananjay

Sd/-
(S. Rifaur Rahman)
लेखासदस्य / Accountant Member
29.10.2020

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/सहायकपंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई/ ITAT, Mumbai