

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "B" : HYDERABAD  
(THROUGH VIDEO CONFERENCE)**

**BEFORE SMT. P.MADHAVI DEVI, JUDICIAL MEMBER  
AND  
SHRI D.S.SUNDER SINGH, ACCOUNTANT MEMBER**

**I.T.A. No. 1637/HYD/2016**

Assessment Year: 2014-15

Dy. Commissioner of Income Tax, Central Circle-2(2), HYDERABAD	Vs	M/s. Vimala Feeds Private Limited, HYDERABAD [PAN: AABCV1345B]
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(Appellant)

(Respondent)

For Revenue : Shri Kiran Katta, DR  
For Assessee : Shri K.C.Devdas, AR

Date of Hearing : 12-11-2020  
Date of Pronouncement : 13-11-2020

**ORDER**

**PER Smt. P. MADHAVI DEVI, J.M. :**

This appeal filed by the Revenue is directed against the order of the Commissioner of Income Tax (Appeals)-12, Hyderabad, dated 10-08-2016 for the AY.2014-15.

2. The case is taken up for hearing on 12-11-2020 through video conferencing and both the parties were heard.

3. At the time of hearing, it has been brought to our notice that as per the CBDT Circular No.03/2018 dated 11-07-2018 and Circular No.17 of 2019 dated 8<sup>th</sup> August, 2019, the tax

limit for filing of appeal by the Revenue before the Tribunal has been fixed at Rs.50 Lakhs.

4. After hearing both the sides and perusing the records as placed before us, we found that this appeal is covered by the aforesaid circular and is, therefore, not maintainable. Since the tax effect in this appeal is less than Rs.50 Lakhs, we are dismissing the same on account of low tax effect as apparently the case is not covered by any of the exceptions in the circular. However, the Revenue is at liberty to seek recall of the order, if this case is found to be falling within the exceptions mentioned in the circular cited above.

5. In the result, the appeal filed by Revenue is dismissed.

*Order pronounced in the open court on 13<sup>th</sup> November,2020*

Sd/-  
**(D.S.SUNDER SINGH)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(P. MADHAVI DEVI)**  
**JUDICIAL MEMBER**

Hyderabad, Dated: 13-11-2020

TNMM

*Copy to :*

- 1. Dy. Commissioner of Income Tax, Central Circle-2(2),  
Hyderabad.*
- 2. M/s.Vimala Feeds Private Limited, H.No.301, Pavani  
Estates, Liberty X Road, Himayath Nagar, Hyderabad.*
- 3. CIT(Appeals)-12, Hyderabad.*
- 4. The Pr.CIT(Central), Hyderabad.*
- 5. D.R. ITAT, Hyderabad.*
- 6. Guard File.*