

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

माननीय श्री शक्तिजी दे, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI SAKTIJIT DEY, JM AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing Through Video Conferencing Mode)

आयकर अपील सं./ I.T.A. No.3837/Mum/2018
(निर्धारण वर्ष / Assessment Year: 2011-12)

&

आयकर अपील सं./ I.T.A. No.3838/Mum/2018
(निर्धारण वर्ष / Assessment Year: 2012-13)

DCIT-CC-2(4) Room No.802, 8 th Floor Old CGO Annex. Building M.K. Road, Mumbai 400 020.	बनाम/	Shri Vijay B. Purohit 20, 2 nd Floor, 6/8, Vithalwadi Vithoba Lane Mumbai-400 002.
PAN/GIR No.ALQPP-0937-N		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Assessee-in-person
Revenue by	:	Shri Ajay Kumar-Ld.CIT AR

सुनवाई की तारीख/ Date of Hearing	:	26/11/2020
घोषणा की तारीख / Date of Pronouncement	:	26/11/2020

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. The revenue is in appeal for Assessment Years 2011-12 & 2012-13 contesting the action of Ld. first appellate authority in reducing the estimation of income.
2. At the outset, it is seen that that the tax effect in both the appeals is less than threshold limit of Rs.50 Lacs and therefore, the appeals filed by

revenue are not maintainable in terms of latest 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.

3. The learned CIT-DR could not controvert the aforesaid fact. No exceptions have been pointed out. Therefore, both the appeals are liable to be dismissed in terms of aforesaid circular issued by CBDT. We order so.

4. At the same time, a liberty is given to revenue to seek recall of any the appeals, 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 in any of the appeal, exceeds the prescribed monetary limit.

5. In the result, both the appeals stand dismissed.

Order pronounced on 26th November, 2020.

Sd/-

(Saktijit Dey)

न्यायिक सदस्य / **Judicial Member**

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 26/11/2020

Sr.PS:-Jaisy Varghese

आदेश की प्रतिलिपि □ ग्रेषित/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.**