

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“G” BENCH, MUMBAI**

**BEFORE SHRI S. RIFAUR RAHMAN, AM &  
SHRI RAM LAL NEGI, JM**

आयकरअपीलसं./ I.T.A. No. 6024/Mum/2017  
(निर्धारणवर्ष / Assessment Year: 2013-14)

DCIT -15(1)(1), R. No. 470, 4 <sup>TH</sup> Floor, Aayakar Bhava, Churchgate, Mumbai-400 020	<b>बनाम/ Vs.</b>	Sangeeta Ashokkumar Chhajer, 302, Persipolis Building, Plot No. 74, Sector-17, Vashi, Navi Mumbai-400 703.
स्थायीलेखासं./जीआइआरसं./PAN No. ADKPC2426R		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Prateek Jain, DR
प्रत्यर्थीकीओरसे/Respondentby	:	Shri T. S. Khalsa, AR
सुनवाईकीतारीख/ Date of Hearing	:	04.11.2020
घोषणाकीतारीख / Date of Pronouncement	:	04.11.2020

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) –24 in

short referred as 'Ld. CIT(A)', Mumbai, dated 30.06.2017 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 Accordingly, we dismiss the aforesaid appeal filed by the Revenue as not maintainable/withdrawn.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 2020.

Sd/-  
(R. L. Negi)

न्यायिकसदस्य / Judicial Member

मुंबई Mumbai; दिनांक Dated : 04/11/2020

Sr.PS. Dhananjay

Sd/-  
(S. Rifaur Rahman)

लेखासदस्य / Accountant Member

**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**