

**IN THE INCOME TAX APPELLATE TRIBUNAL
ALLAHABAD BENCH, ALLAHABAD**

(THROUGH VIRTUAL COURT),

**BEFORE SHRI.VIJAY PAL RAO, JUDICIAL MEMBER
AND SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER**

**ITA No.61/ALLD/2019
Assessment Year: 2014-15**

Assistant Commissioner of Income Tax , 1 st Floor, Khatri Complex, Near Bus Station, Baraiyabeer, Sultanpur, U.P.	v.	Arvind Kumar Singh Kamasin Karaundi, Amethi, U.P.
		PAN:AOTPS3940Q
(Appellant)		(Respondent)

Appellant by:	Shri A.K.Singh, Sr. DR
Respondent by:	None
Date of hearing:	15.12. 2020
Date of pronouncement:	15.12. 2020

ORDER

PER SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER:

This appeal filed by Revenue is disposed of because tax effect is less than Rs.50 lacs in this appeal as per CBDT Circular No.17/2019 (F.No. 279/Misc.142/2007-ITJ (Pt)) dated 08th August, 2019 issued by Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, amending Para No.3 and 5 of the CBDT Circular No.3 of 2018 dated 11.07.2018

and its subsequent amendment dated 20.08.2018. This appeal is heard through video conferencing mode through Virtual Court.

2. None appeared for assessee when this Revenue appeal was called for hearing before the Division Bench, The Ld. DR at the outset submitted that tax effect involved in this appeals filed by Revenue is less than Rs.50 lacs and the appeals is covered by CBDT circular No.17/2019 dated 08.08.2019 being a low tax effect appeals filed by Revenue. It is also explained by learned DR that this appeal filed by Revenue is also not hit by any of exceptions carved out in aforesaid CBDT circular.

3. The tax effect in this appeal filed by Revenue is undisputedly below Rs.50 lacs this appeal filed by Revenue and thus keeping in view CBDT Circular No.17/2019 (F.No.279/Misc.142/2007-ITJ (Pt)) dated 08th August, 2019 issued by Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, amending Para No.3 and 5 of the CBDT Circular No.3 of 2018 dated 11.07.2018 and its subsequent amendment dated 20.08.2018, we are inclined to dismiss this appeal filed by Revenue due to low tax effect involved in this appeal which is below Rs.50 lacs. While disposing of this appeal filed by Revenue due to low tax effect vide aforesaid CBDT Circular No.17/2019 dated 08.08.2019, we clarify that we have not commented on merits of the issue(s)

in this appeal. However, at the same time we are granting liberty to Revenue that if at any stage Revenue wants to agitate the matter/issue(s) in this appeal in accordance with the clauses/exceptions as are contained in the afore-stated CBDT circular number 17/2019 dated 08.08.2018 read with CBDT circular No 3/2018 dated 11.07.2018 as modified on 20.08.2018, the Revenue is hereby granted liberty to file miscellaneous application praying for recall of this order accordingly. We order accordingly.

4. In result, the appeal filed by Revenue in ITA no. 61/Alld./2019 for ay: 2014-15 stand dismissed owing to low tax effect as indicated above.

Order pronounced in the open Court on 15 /12/2020 at the conclusion of hearing through video conferencing.

Sd/-

[VIJAY PAL RAO]
JUDICIAL MEMBER

Sd/-

[RAMIT KOCHAR]
ACCOUNTANT MEMBER

DATED: 15 /12/2020

Copy forwarded to:

1. Appellant –ACIT, Sultanpur
2. Respondent – Arvind Kumar Singh, Kamasin Karaundi, Amethi
3. CIT(A) – Lucknow-2, Lucknow, U.P.
4. CIT
5. DR -

By order
Assistant Registrar

		Date	Initials	
	Original dictation pad is enclosed at the end of file			
1.	Draft dictated on:	.12.2020		Sr. PS/PS
2.	Draft placed before author:	.12.2020		Sr. PS/PS
3.	Draft proposed & placed before the second member:			JM/AM
4.	Draft discussed/approved by Second Member:			JM/AM
5.	Approved Draft comes to the Sr. PS/PS:	.12.2020		Sr. PS/PS
6.	Order pronounced on:	.12.2020		Sr. PS/PS
7.	File sent to the Bench Clerk:	.12.2020		
8.	Date on which file goes to the Head Clerk:			Sr. PS/PS
9.	Date on which file goes to AR			
10.	Date of dispatch of Order:			