

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

**BEFORE SHRI PRAMOD KUMAR, VICE PRESIDENT &  
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA No. 6137/Mum/2017  
(Assessment Year: 2012-13)**

**&**

**CO. No. 48/Mum/2019  
(Arising out of ITA No. 6137/Mum/2017)  
Assessment Year: 2012-13**

ITO 18(3)(2) RNo. 607, 6 <sup>th</sup> Floor, Everest House, Nariman Point, Mumbai	Vs.	RSBL Jewels 37, Moti Bazar, 109, Shaikh Memon Street, Zaveri Bazar, Mumbai – 400002.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAKFR4450M		
Appellant / Respondent	..	Respondent / Appellant

अपीलार्थी ओर से/ Appellant by :	Shri Ravindra Mishra, Sr. DR
प्रत्यर्थी की ओर से/Respondent by :	Shri Kiran Mehta, AR

सुनवाई की तारीख / Date of Hearing	09/12/2020
घोषणा की तारीख/Date of Pronouncement	15/12/2020

**आदेश / ORDER**

**PER PAVAN KUMAR GADALE - JM:**

The Revenue has filed the appeal against the order of Commissioner of Income Tax (Appeals)-29, Mumbai passed u/s 143(3) and 250 of the Income Tax Act, 1961 and the assessee has filed the Cross Objections.

2. At the time of hearing, it was brought to the knowledge of the Bench that, the tax effect in the present appeal is below Rs.50 lakhs, therefore covered by CBDT Circular No. 17/2019. We find as per the CBDT Circular dated 08.08.2019, no appeal shall be filed by the revenue before the Hon'ble Tribunal where the tax effect is below Rs 50 lakhs. Further the circular of the CBDT is also applicable to the pending cases. Accordingly, we dismiss the revenue appeals on maintainability and low tax effect.

3. Incase, if the revenue is able to provide evidence that the case falls under any of the exceptions provided in the circular issued by the CBDT. The revenue may prefer miscellaneous application for recalling of this order, if they so desire, in which circumstances, this order shall be recalled by the Hon'ble Tribunal.

4. Since, the revenue appeal is dismissed in ITA No. 6137/Mum/2017, therefore, the cross objections filed by the assessee becomes infructuous and accordingly the same is dismissed as infructuous.

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5. In the result, the appeal filed by the revenue and the cross objections filed by the assessee are dismissed.

Order pronounced in the open court on 15.12.2020

Sd-

(PRAMOD KUMAR)  
VICE PRESIDENT

Sd/-

(PAVAN KUMAR GADALE )  
JUDICIAL MEMBER

Mumbai, Dated 15/12/2020

KRK, PS

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त(अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

उप/सहायक पंजीकार ( Asst. Registrar)  
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Mumbai