

आयकर अपीलीय अधिकरण “एच” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“H” BENCH, MUMBAI

माननीय श्री छल्ला नागेन्द्र प्रसाद, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI C.N. PRASAD, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing Through Video Conferencing Mode)

आयकर अपील सं./ I.T.A. No.3908/Mum/2019
(निर्धारण वर्ष / Assessment Years: 2014-15)

ITO-19(1)(4) 215, Matru Mandir Mumbai – 400007	बनाम/ Vs.	Dhirajlal Premji Gala A-1104, Surya Apartment 53, Bhulabhai Desai Road Mumbai-400 026
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AABPG2439C		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)
Assessee by	:	None
Revenue by	:	Shri Gurbinder Singh-Ld. Sr. DR
सुनवाई की तारीख/ Date of Hearing	:	28/12/2020
घोषणा की तारीख / Date of Pronouncement	:	28/12/2020

आदेश / ORDER

PER MANOJ KUMAR AGGARWAL (AM)

1. Aforesaid appeal by revenue for Assessment Year 2014-15 contest the order of learned first appellate authority on certain grounds of appeal. Upon perusal of Form-36, it is noted that the name of the assessee has erroneously been written as *Shri Hiralal M.Jain*. However, assessee’s particulars in Authorization Memo have correctly been written. Therefore, finding mere typographical error in Form No.36, we ignore the same and proceed to dispose-off the appeal.

2. At the time of hearing, none appeared for assessee. However, the matter was proceeded with since the revenue's appeal, *prima-facie*, is not maintainable in terms of low tax effect circular No. 17/2019 dated 08/08/2019 [F.No.279/Misc. 142/2007-TTJ(Pt.) issued by CBDT.

3. We find that the tax effect of disputed addition is below threshold monetary limit of Rs.50 Lacs and the appeal is not maintainable in terms of recently issued 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. In view of the same, the appeal is not maintainable.

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

5. In the result, the appeal stands dismissed.

Order pronounced on 28th December, 2020.

Sd/-

(C.N.Prasad)

न्यायिक सदस्य / **Judicial Member**

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 28/12/2020
Sr.PS, Sudip Sarkar

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/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.