

आयकर अपीलिय अधिकरण "SMC" न्यायपीठ मुंबई

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, MUMBAI

श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER

आयकर अपील सं./ ITA No. 6995/Mum/2018

(निर्धारण वर्ष / Assessment Years 2012-13)

The Income-Tax Officer Ward 19(2)(3), Room No. 218, 2 nd Floor, Matru mandir, Tardeo, Mumbai-400 007	बनाम/ Vs.	Mr. Mafaram J. Choudhary Ground Floor, 24/28, Abbas Mansion, 4 th Kumbharwada, Mumbai-400 004
(अपीलार्थी / Appellant)		(प्रत्यर्थी/ Respondent)
स्थायी लेखा सं./PAN No. AEEPC8323A		

अपीलार्थी की ओर से/ Appellant by	:	Shri Sushil Mishra, DR
प्रत्यर्थी की ओर से/ Respondent by	:	None

सुनवाई की तारीख / Date of hearing:	29.12.2020
घोषणा की तारीख / Date of pronouncement:	29.12.2020

आदेश / ORDER

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-30, Mumbai [in short 'the CIT(A)'] dated 28.09.2018 for the Assessment year 2012-13.

2. Shri Sushil Kumar, representing the Department fairly admitted that the tax effect involved in the present appeal is Rs.14,56,775/-. Hence, the appeal suffers from low tax effect in the light of CBDT Circular No. 17/2019, dated 08-08-2019.



3. Undisputedly, the tax effect in the present appeal is less than the monetary limit prescribed by the Board for filing of appeals before the Tribunal by the Department. The CBDT vide circular dated 08-08-2019 (supra) has amended Para 3 of Circular No. 3 of 2018 dated 11-07-2018 thereby enhancing monetary limit of tax effect from Rs.20 Lakhs to Rs.50 Lakhs for filing of appeals by the Department before the Tribunal. Thus, without going into merits of the issue raised in the appeal, the present appeal by the Revenue is dismissed on account of low tax effect.

4. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for restoration of appeal, with the requisite material to show that the appeal is protected by the exceptions prescribed in Para 10 of the Circular dated 11-07-2018 and its amendment dated 20/08/2018.

5. In the result, appeal of the Revenue is dismissed.

Order pronounced in the open court on Tuesday, the 29th of December, 2020.

Sd/-

(विकास अवस्थी/VIKAS AWASTHY)

(न्यायिक सदस्य / JUDICIAL MEMBER)

मुंबई, दिनांक/ Mumbai, Dated: 29.12.2020

सुदीप सरकार, व. निजी सचिव/ Sudip Sarkar, Sr.PS



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

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

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Asstt. Registrar)

आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai