

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

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing through Video Conferencing Mode)

आयकर अपील सं./ I.T.A. No.1659/Mum/2019
(निर्धारण वर्ष / Assessment Year: 2010-11)

DCIT-7(2)(2) Room No.126B, 1 st Floor Aaykar Bhawan, M.K. Road Mumbai-400 020.	बनाम / Vs.	M/s. Next Gen Publishing Limited C-Wing, 2 nd Floor, Trade World Kamla Mills Compound Senapati Bapat Marg, Lower Parel(W) Mumbai-400 013.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AACCN-0447-M		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Shri Nitesh Joshi-Ld. AR
Revenue by	:	Shri Tharian Oommen- Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	20/01/2021
घोषणा की तारीख / Date of Pronouncement	:	20/01/2021

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by Revenue for Assessment Year 2010-11, contests the order of Ld. Commissioner of Income Tax (Appeals) - 13, Mumbai [CIT(A)], Appeal No.CIT(A)-13/DCIT-7(2)(2)/158/2015-16 dated 25/10/2018 on certain grounds.
2. The Ld. Counsel for Assessee, at the outset, submitted that tax effect of quantum additions under dispute by revenue is below prescribed threshold limit of Rs.50 Lacs and therefore, the

revenue's appeal is not maintainable in terms of latest low tax effect CBDT Circular No. 17/2019 dated 08/08/2019 [F.No.279/Misc. 142/2007-TTJ(Pt.). In support, the order giving effect to appellate order has been placed on record. The Ld. DR could not point out any exception to controvert the plea raised by Ld. AR.

3. After going through material on record, we find that the tax effect of quantum additions under dispute is below threshold monetary limit of Rs.50 Lacs and therefore, 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. Resultantly, the appeal stands dismissed.

Order pronounced on 20th January, 2021.

Sd/-
(Mahavir Singh)
उपाध्यक्ष / **Vice President**

Sd/-
(Manoj Kumar Aggarwal)
लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 20/01/2021
Sr.PS, Jaisy Varghese

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.**