

**आयकर अपीलीय अधिकरण “जी” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“G” BENCH, MUMBAI**

**माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य**  
**एवं माननीय श्री रवीश सूद, न्यायिक सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**AND HON’BLE SHRI RAVISH SOOD, JM**  
**(Hearing Through Video Conferencing Mode)**

आयकर अपील सं./ I.T.A. No.3856/Mum/2019  
(निर्धारण वर्ष / Assessment Year: 2015-16)

<b>DCIT- 3(3)(2)</b> Room No.628, 6 <sup>th</sup> Floor Aaykar Bhawan, M.K.Road Mumbai-400 020	<b>बनाम</b> / Vs.	<b>M/s. White Pearl Hotels &amp; Investments Pvt.Ltd.</b> 4/27, First Floor, Kamal Mansion Arthur Bunder Road, Colaba Mumbai-400 005
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AAACW-0011-E</b>		
(□ पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )
<b>Assessee by</b>	:	Ms. Pramila Rathi-Ld.AR
<b>Revenue by</b>	:	Shri T.S. Khalsa- Ld. Sr.AR
सुनवाई की तारीख/ <b>Date of Hearing</b>	:	11/02/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	11/02/2021

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by revenue for Assessment Year [in short referred to as ‘AY’] 2015-16 contest the order of Ld. Commissioner of Income-Tax (Appeals)-8, Mumbai [in short referred to as ‘CIT(A)’], Appeal No.CIT(A)-8/IT-20/17-18, dated 25/03/2019 which has deleted certain disallowance of Rs.83.94 Lacs u/s 14A.
2. The Ld. Counsel for Assessee, Ms. Pramila Rathi, at the outset, submitted that tax effect of quantum additions being

contested by the 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.). 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 11<sup>th</sup> February, 2021.*

**Sd/-**  
**(Ravish Sood)**  
न्यायिक सदस्य / **Judicial Member**

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

मुंबई Mumbai; दिनांक Dated : 11/02/2021  
Sr.PS, Kasarla Thirumalesh

**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.**