

**IN THE INCOME TAX APPELLATE TRIBUNAL (VIRTUAL COURT),
'SMC' BENCH MUMBAI**

BEFORE SHRI M.BALAGANESH, AM

&

SHRI PAVAN KUMAR GADALE, JM

**ITA No.5025/Mum/2019
(Assessment Year :2016-17)**

ITO-3(1)(1), Room No.666, 6 th Floor Aayakar Bhavan M.K.Road, Mumbai-400 020	Vs.	M/s. The Air Cargo Agents Association of India 28-B, 2 nd Floor, Nariman Bhavan, Nariman Point Mumbai – 400 021
PAN/GIR No.AAACT1460A		
(Appellant)	..	(Respondent)

Revenue by	Shri Sanjay Sethi
Assessee by	Shri B.V. Jaaveri
Date of Hearing	15/02/2021
Date of Pronouncement	15/02/2021

आदेश / ORDER

PER M. BALAGANESH (A.M.):

This appeal in ITA No.5025/Mum/2019 for A.Y.2016-17 arises out of the order by the Id. Commissioner of Income Tax (Appeals)-8, Mumbai in appeal No.CIT(A)-8/IT-10185/2018-19 dated 23/05/2019 (Id. CIT(A) in short) against the order of assessment passed u/s.143(3)of the Income Tax Act, 1961 (hereinafter referred to as Act) dated 20/12/2018 by the Id. Income Tax Officer-3(1)(1), Mumbai (hereinafter referred to as Id. AO).

2. Both the parties before us mutually agreed that this revenue appeal is to be dismissed as not maintainable in view of the recent Circular issued by the CBDT dated 08/08/2019 wherein the revenue has been directed to withdraw the appeal preferred by it before the Tribunal if the tax effect on the disputed issues is less than or equal to Rs.50,00,000/-. It is well settled that this Circular is binding on the revenue authorities.
3. Respectfully following the said Circular, the appeal filed by the revenue is dismissed as not maintainable.
4. 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, then the revenue may prefer miscellaneous application for recalling of this order, if they so desire, in which circumstance this order shall be recalled by this Tribunal.
- 5. In the result, appeal filed by the revenue is dismissed as not maintainable.**

Order pronounced in the open Court on 15/02/2021.

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Sd/-
(M.BALAGANESH)
ACCOUNTANT MEMBER

Mumbai; Dated 15/02/2021
KARUNA, *sr.ps*

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai