

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

BEFORE SHRI JUSTICE P P BHATT, PRESIDENT

&

SHRI M.BALAGANESH, AM

**ITA No.1066/Mum/2017
(Assessment Year :2012-13)**

ITO 2(1)(1) 543, Aayakar Bhavan 5 th Floor, M.K. Marg Mumbai – 400 020	Vs.	M/s. Balaji Infra Projects Ltd., 6 th Floor, New Exvelsior Bldg., A.K. Nayak Marg Fort, Mumbai – 400 001
PAN/GIR No.AAACB2055M		
(Appellant)	..	(Respondent)

Revenue by	Shri Tharian Oommen
Assessee by	Shri Firoze Andhyarujina
Date of Hearing	09/02/2021
Date of Pronouncement	09/02/2021

आदेश / ORDER

PER M. BALAGANESH (A.M.):

This appeal in ITA No.1066/Mum/2017 for A.Y.2012-13 arises out of the order by the Id. Commissioner of Income Tax (Appeals)-3, Mumbai in appeal No.CIT(A)-3/IT-47/ITO-2(1)(1)/16-17 dated 28/11/2016 (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 30/03/2015 by the Id. Income Tax Officer 2(1)(1) (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 open Court on 09/02/2021.

Sd/-
(JUSTICE P P BHATT)
PRESIDENT

Sd/-
(M.BALAGANESH)
ACCOUNTANT MEMBER

Mumbai; Dated 09/02/2021
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