

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

**BEFORE: SHRI M.BALAGANESH, AM
&
SHRI PAVAN KUMAR GADALE, JM**

**ITA No.5056/Mum/2019
(Assessment Year :2009-10)**

Dy. Commissioner of Income Tax Central Circle 1(2) Mumbai, 906, 9 th Floor Pratishtha Bhavan Old C.G.O. Building (Annexe) M.K.Road, Mumbai-400020	Vs.	M/s. Saudela Constructions Pvt. Ltd., 514, Dalamal Chambers 211, F.P.J. Marg Nariman Point Mumbai – 400 021
PAN/GIR No.AALCS0443D		
(Appellant)	..	(Respondent)

Revenue by	Shri Sanjay Sethi
Assessee by	Ms. Nishma Nathwani
Date of Hearing	16/02/2021
Date of Pronouncement	16/02/2021

आदेश / O R D E R

PER M. BALAGANESH (A.M):

This appeal in ITA No.5056/Mum/2019 for A.Y.2009-10 arises out of the order by the Id. Commissioner of Income Tax (Appeals)-47, Mumbai in appeal No.CIT(A)-47/224 to 229/2016-17 dated 10/05/2019 (Id. CIT(A) in short) against the order of assessment passed u/s.153A r.w.s. 143(3)of the Income Tax Act, 1961 (hereinafter referred to as Act)

dated 28/03/2016 by the Id. Asst. Commissioner of Income Tax, Central Circle-1(2), 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 open Court on 16/02/2021.

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Sd/-
(M.BALAGANESH)
ACCOUNTANT MEMBER

Mumbai; Dated 16/02/2021
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