

आयकर अपीलिय अधिकरण, सुरत न्यायपीठ, सुरत  
IN THE INCOME TAX APPELLATE TRIBUNAL  
SURAT BENCH, SURAT

BEFORE SHRI PAWAN SINGH, Hon'ble JUDICIAL MEMBER  
AND Dr.SHRI ARJUN LAL SAINI, Hon'ble ACCOUNTANT MEMBER

(Virtual Hearing)

आ.अ.सं./I.T.A No.125/SRT/2017

निर्धारण वर्ष/Assessment Year: 2014-15

The Deputy Commissioner of Income Tax, Central Circle-3, Surat.	Vs	M/s.Happy Home Corporation, T.P. 28, F.P.39,Shantiniketan, Nr.S.D.JainSchool, VesuChar Rasta,Udhna Magdalla Road, Surat. [PAN: AADFH 4185 N]
अपीलार्थी / Appellant		प्रत्यर्थी/Respondent

निर्धारितीकीओर से /Assessee by	Ms.Chetali Shah – CA
राजस्वकीओर से /Revenue by	Ms. Anupama Singla – Sr.DR

सुनवाई की तारीख/ Date of hearing:	18.02.2021
उद्घोषणा की तारीख/Pronouncement on:	18.02.2021

**आदेश / O R D E R**

**PER PAWAN SINGH, JUDICIAL MEMEBER:**

1. This appeal by Revenue is directed against the order of Id.Commissioner of Income Tax(Appeals)-4, Surat, hereinafter referred as “Ld.CIT(A)”, passed under section 143(3) of the I.T.Act (hereinafter called ‘the Act’) dated 22.06.2017 for assessment year (AY) 2014-15.
2. This appeal come up hearing on 18.02.2021. Ms.Chetali Shah - CA appeared on behalf of the assessee. The Authorised Representative (AR) for the assessee submits that the appeal

filed by the Revenue is not maintainable since the tax effect involved in the impugned appeal does not exceed monetary limit i.e. Rs.50 lakhs specified vide CBDT Circular No.17/2019 dated 08.08.2019. He further submits that the tax effect involved in the impugned appeal is of Rs.43,02,288/- (below Rs.50 lakhs). Therefore, the appeal filed by Revenue is not maintainable due to low tax effect.

3. This fact was confronted with the Ld.Senior Departmental Representative (Sr.DR) for the Revenue. The Sr.DR for Revenue fairly agreed that the tax effect in this appeal is below the monetary limit of Rs.50 lakhs as per CBDT circular no.17/2019. However, the Sr.DR for the Revenue prayed that the Revenue may be given liberty to get the appeal revived, if at later stage it is discovered that the appeal is covered by exception clause of existing instructions of CBDT.
4. We have considered the contention of Ld.Sr.DR for the Revenue and the order of Ld.CIT(A) carefully. Considering the fact that tax effect involved in the present appeal is less than the monetary limit fixed by CBDT in its Circular No.17/2019 dated 08.08.2019, therefore, the appeal of revenue is not admitted and dismissed due to low tax effect. However, the Revenue is given liberty to get the appeal revived, if at the letter stage it is

discovered that the case is covered by any exception clause of the said circular.

5. In the result, appeal of the Revenue is dismissed as not maintainable.

6. Order pronounced on 18<sup>th</sup> February 2021 while hearing of the appeal.

**Sd/-**

**(Dr. ARJUN LAL SAINI)**

**(लेखा सदस्य/ACCOUNTANT MEMBER)**

**Sd/-**

**(PAWAN SINGH)**

**(न्यायिक सदस्य/JUDICIAL MEMBER)**

सुरत/ **Surat**, दिनांक **Dated:** 18<sup>th</sup> Feb 2021 /**#SGR**

Copy of order sent to:- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

**By order**

**/ / TRUE COPY / /**

**Assistant Registrar, Surat**