

**IN THE INCOME TAX APPELLATE TRIBUNAL
ALLAHABAD BENCH ,ALLAHABAD**

(THROUGH VIRTUAL COURT),

**BEFORE SHRI.VIJAY PAL RAO, JUDICIAL MEMBER
AND SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER**

**ITA No.107/ALLD/2020
Assessment Year: 2012-13**

Income-tax Officer(Exemption) 38, M.G.Road, Civil Lines Allahabad, U.P.	v.	Shiv Narayan Arvind Pandey Shiksha Evam Shodh Sansthan 66, Belrampur House, Allahabad, U.P.
		PAN:AAGTS6343E
(Appellant)		(Respondent)

Appellant by:	Shri A.K.Singh, Sr. DR
Respondent by:	Shri N.C.Agarwal , CA through written submission dated 22.02.2021
Date of hearing:	23.02.2021
Date of pronouncement:	23.02.2021

ORDER

PER SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER:

This appeal filed by Revenue has arisen from learned Commissioner of Income-tax (Appeals) appellate order in appeal number CIT(A), Allahabad/10570/2015-16 dated 31.08.2020 , which in turn has arisen from assessment order dated 27.03.2015 passed by learned Assessing Officer u/s 143(3) of the Income-tax Act, 1961. This appeal filed by Revenue is disposed of because tax effect is less than Rs.50 lacs in this appeal as

per CBDT Circular No.17/2019 (F.No. 279/Misc.142/2007-ITJ (Pt)) dated 08th August, 2019 issued by Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, amending Para No.3 and 5 of the CBDT Circular No.3 of 2018 dated 11.07.2018 and its subsequent amendment dated 20.08.2018. This appeal is heard through video conferencing mode through Virtual Court.

2. The assessee's counsel has filed written submissions dated 22.02.2021 explaining that tax effect in this appeal filed by Revenue is less than Rs. 50 lacs and the appeal is covered by afore-stated circular issued by CBDT and hence the same is to be dismissed owing to low tax effect. The ld. counsel for assessee has also filed income tax computation form dated 27.03.2015 issued by learned Deputy Commissioner of Income-tax (Exemptions), Lucknow wherein tax amount is stated to be Rs. 47,40,009/- and interest computed u/s 234A and 234B of the 1961 Act, payable was determined to be Rs. 27,49,205/- . The said written submissions and aforesaid income tax computation form are placed on record in file. The Ld. DR submitted that tax effect involved in this appeals filed by Revenue is less than Rs.50 lacs and the appeals is covered by CBDT circular No.17/2019 dated 08.08.2019 being a low tax effect appeals filed by Revenue.

3. The tax effect in this appeal filed by Revenue is undisputedly below Rs.50 lacs in this appeal filed by Revenue (Rs. 47,40,009/-) and thus keeping in view CBDT Circular No.17/2019 (F.No.279/Misc.142/2007-ITJ (Pt)) dated 08th August, 2019 issued by Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, amending Para No.3 and 5 of the CBDT Circular No.3 of 2018

dated 11.07.2018 and its subsequent amendment dated 20.08.2018, we are dismissing this appeal filed by Revenue due to low tax effect involved in this appeal which is below Rs.50 lacs. While disposing of this appeal filed by Revenue due to low tax effect vide aforesaid CBDT Circular No.17/2019 dated 08.08.2019, we clarify that we have not commented on merits of the issue(s) in this appeal. However, at the same time we are granting liberty to Revenue that if at any stage Revenue wants to agitate the matter/issue(s) in this appeal in accordance with the clauses/exceptions as are contained in the afore-stated CBDT circular number 17/2019 dated 08.08.2019 read with CBDT circular No 3/2018 dated 11.07.2018 as modified on 20.08.2018, the Revenue is hereby granted liberty to file miscellaneous application praying for recall of this order accordingly. We order accordingly.

4. In result, the appeal filed by Revenue in ITA no. 107/Alld./2020 for ay: 2012-13 stand dismissed owing to low tax effect as indicated above.

Order pronounced in the open Court on 23 /02/2021 at the conclusion of hearing through video conferencing.

Sd/-

[VIJAY PAL RAO]
JUDICIAL MEMBER

Sd/-

[RAMIT KOCHAR]
ACCOUNTANT MEMBER

DATED: 23 /02/2021

Copy forwarded to:

1. Appellant –ITO (EXEMPTION) , ALLAHABAD
2. Respondent – Shiv Narayan Arvind Shiksha Evam Shodh Sansthan, Allahabad, U.P.
3. CIT(A) – Allahabad, U.P.
4. CIT
5. DR -

By order
Assistant Registrar

		Date	Initials	
	Original dictation pad is enclosed at the end of file			
1.	Draft dictated on:	23.02..2021		Sr. PS/PS
2.	Draft placed before author:	23.02.02021		Sr. PS/PS
3.	Draft proposed & placed before the second member:			JM/AM
4.	Draft discussed/approved by Second Member:			JM/AM
5.	Approved Draft comes to the Sr. PS/PS:	23 .02.2021		Sr. PS/PS
6.	Order pronounced on:	23 .02.2021		Sr. PS/PS
7.	File sent to the Bench Clerk:	23 .02.2021		
8.	Date on which file goes to the Head Clerk:			Sr. PS/PS
9.	Date on which file goes to AR			
10.	Date of dispatch of Order:			