



ITA No.3278-79/Mum/2006
M/s. UPS Supply Chain Services Inc.
Assessment Year s: 1997-98 & 1999-2000

आयकर अपीलीय अधिकरण “आई” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“I” BENCH, MUMBAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing Through Video Conferencing Mode)

आयकर अपील सं./ I.T.A. No.3278/Mum/2006
(निर्धारण वर्ष / Assessment Year: 1997-98)

&

आयकर अपील सं./ I.T.A. No.3279/Mum/2006
(निर्धारण वर्ष / Assessment Year: 1999-2000)

DDIT -(IT)-2(2) Room No.116 Scindia House Ballard Estate, NM Road Mumbai-400 038.	बनाम/ Vs.	M/s. UPS Supply Chain Solution / Services Inc. C/o. BSR & Co. CAs KPMG House, Kamala Mills Compound 448, Senapati Bapat Marg, Lower Parel Mumbai-400 013.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AAACU-5644-B		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Shri Nitesh Joshi -Ld.AR
Revenue by	:	Shri Vijay Kumar Subrahmaniyam -Ld. Sr.DR

सुनवाई की तारीख/ Date of Hearing	:	03/03/2021
घोषणा की तारीख / Date of Pronouncement	:	03/03/2021

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeals by revenue for Assessment Years [in short referred to as ‘AY’] 1997-98 & 1999-2000 contest separate orders of learned first appellate authority on certain grounds of appeal.



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2. The Ld. AR, Shri Nitesh Joshi, at the outset, submitted that tax effect of quantum additions under dispute by revenue in both the appeals is below prescribed threshold limit of Rs.50 Lacs and therefore, the revenue's appeals are not maintainable in terms of latest low tax effect CBDT Circular No. 17/2019 dated 08/08/2019 [F.No.279/Misc. 142/2007-TTJ(Pt.)]. In support, our attention has been drawn to the additions made by Ld. AO in assessment order. The Ld. DR could not point out any exception to controvert the plea raised by Ld. AR.

3. After going through material on record, we find that the tax effect of quantum additions under dispute, in both the appeals, is below threshold monetary limit of Rs.50 Lacs and therefore, the appeals are not maintainable in terms of recently issued low tax effect Circular No. 17/2019 dated 08/08/2019 [F.No.279/Misc. 142/2007-TTJ(Pt.)] issued by CBDT. This recent circular further enhances the monetary limit fixed in earlier Circular No.3 of 2018 dated 11/07/2018 issued by CBDT as amended on 20/08/2018. In view of the same, the appeals are not maintainable.

4. At the same time, a liberty is given to revenue to seek recall of the appeals, if at a later stage, it is found that the matter is covered by any exceptions provided in any of the circular or in case the tax effect in the appeals exceeds the prescribed monetary limit.

5. Resultantly, both the appeals stand dismissed.

Order pronounced in the open court on 03rd March, 2021.

Sd/-

(Mahavir Singh)

उपाध्यक्ष / **Vice President**

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**



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मुंबई Mumbai; दिनांक Dated : 03/03/2021
Sr.PS, Jaisy Varghese

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.