

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "A": HYDERABAD
(THROUGH VIRTUAL CONFERENCE)**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
and
LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No. 1263/H/2017 Assessment Year: 2010-11		
Asst. Commissioner of Income-tax, Circle - 14 (1), Hyderabad.	Vs.	BBEL - MIPL Joint Venture, Hyderabad. PAN - AAAAB7423P
(Appellant)		(Respondent)
Revenue by:		Shri Sunil Kumar Pandey
Assessee by:		Shri S. Rama Rao
Date of hearing:		25/03/2021
Date of pronouncement:		05/04/2021

ORDER

PER BENCH:

This appeal filed by the Revenue for AY 2010-11 is directed against CIT(A) - 6, Hyderabad's order dated 12/04/2017 involving proceedings u/s 143(3) rws 263 of the Income Tax Act, 1961 ; in short "the Act".

2. At the time of hearing it has been brought to our notice that as per the CBDT Circulars No.03/2018 dated 11.07.2018 and Circular No.17 of 2019 dated 9th August,

2019, the tax limit for filing of appeal by the Revenue before the Tribunal has been fixed at Rs.50.00 lakhs. Since the tax effect in this appeal is less than Rs.50.00 lakhs, we are dismissing the same on account of low tax effect with the liberty to the Revenue to seek recall of the order, if any of these cases falls within the exceptions mentioned in the Circulars cited above.

3. In the result, Revenue's appeal is dismissed in above terms.

Pronounced in the open court on 5th April, 2021.

**Sd/-
(S. S. GODARA)
JUDICIAL MEMBER**

**Sd/-
(L.P. SAHU)
ACCOUNTANT MEMBER**

Hyderabad, Dated: 5th April, 2021.

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copy to :

1	<i>ACIT, Circle - 14(1), 6th Floor, "C" Block, IT Towers, Masab Tank, Hyderabad.</i>
2	<i>M/s BBEL - MIPL Joint Venture, Plot No. 119, Meenakshi's House, Road No. 10, Banjara Hills, Hyderabad.</i>
3	<i>CIT(A) - 6, Hyderabad</i>
4	<i>Pr. CIT - 6, Hyderabad.</i>
5	<i>ITAT, DR, Hyderabad</i>
6	<i>Guard File.</i>