

IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCH "B", HYDERABAD  
(Through Virtual Hearing)

BEFORE SHRI A. MOHAN ALANKAMONY,  
ACCOUNTANT MEMBER  
AND  
SHRI S.S. GODARA, JUDICIAL MEMBER

|                                  |                         |  |
|----------------------------------|-------------------------|--|
| ITA No.737/Hyd/2018              |                         |  |
| A.Y. 2013-14                     |                         |  |
|                                  |                         |  |
| ACIT,<br>Circle-1,<br>Anantapur. | Vs.                     | M/s. Renuka Gated<br>Community,<br>Anantapur.<br>PAN: AANFR 2245 K |
| (Appellant)                      |                         | (Respondent)   |
|                                  |                         |  |
| Assessee by:                     | None                    |  |
| Revenue by:                      | Shri Rohit Mujumdar, DR |  |
|                                  |                         |  |
| Date of hearing:                 | 08/03/2021              |  |
| Date of pronouncement:           | 19/04/2021              |  |

ORDER

PER A. MOHAN ALANKAMONY, A.M.:

This appeal is filed by the Revenue Against the order of the Ld. CIT(A), Kurnool in appeal No.034/CIT(A)/KNL/2016-17, dated 15/02/2018 passed U/s. 143(3) r.w.s 250(6) of the Act for the A.Y. 2013-14.

2. The Revenue has raised four grounds in its appeal and they are extracted herein below for reference:-

"1. *The order of the Ld. CIT(A) is bad both on facts and in law.*

2. *Whether the Ld. CIT(A) was right in stating that Rs. 61,30,000/- represent as payment of interest to one of the partner whereas no such payment was made by the partner.*
3. *Whether Ld. CIT(A) was right in admitting appeal against agreed addition as the assessee has failed to prove coercion or malafide. Reliance is placed on the following judicial decisions on this issue:*
  - a) *Rameshchandr & Co vs. CIT (Bom) 168 ITR 375.*
  - b) *Ramanlal Kamdas vs. CIT (Mad.) 108 ITR 73.*
  - c) *Mahesh B. Shah vs. CIT (Ker) 238 ITR 130.*
  - d) *Sterling Machine Tools vs. CIT (All) 123 ITR 181.*
4. *Any other additional ground that may be urged at the time of appeal.”*

3. None appeared before us to represent the case of the assessee. However, on examining the record, We find that the Revenue's appeal is not maintainable as per the CBDT Circulars No.03/2018 dated 11-07-2018 and Circular No.17 of 2019 dated 8<sup>th</sup> August, 2019 wherein the tax limit for filing the appeal by the Revenue before the Tribunal has been fixed at Rs.50 Lakhs and in the assessee's case the tax effect is less than fifty lacks. Therefore, We hereby dismiss this appeal on account of low tax effect. However, we make it clear that the Revenue is at liberty to seek recall of the order, if the case is found to be falling within the exceptions mentioned in the circulars cited above or otherwise found to be above the tax limit.

4. In the result, the appeal filed by Revenue is dismissed.

Pronounced in the open Court on the 19<sup>th</sup> April, 2021.

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

Sd/-  
(A. MOHAN ALANKAMONY)  
ACCOUNTANT MEMBER

Hyderabad, Dated: 19<sup>th</sup> April, 2021.

OKK

Copy to:-

- 1) M/s. Renuka Gated Community, H.No. 43, Road No.3, Near Mahila Pranganam, JNTU Road, Prasannayapalli, Anantapur.
- 2) Asst. Commissioner of Income Tax, Circle-1, Aayakar Bhavan, 3<sup>rd</sup> Road, Anantapur.
- 3) The CIT(A), Kurnool
- 4) The Pr. CIT, Kurnool.
- 5) The DR, ITAT, Hyderabad
- 6) Guard File