

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

BEFORE Smt. P. MADHAVI DEVI, JUDICIAL MEMBER  
AND  
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER

ITA No.98/Hyd/2019		
A.Y. 2015-16		
Income Tax Officer, Ward-2, Kadapa.	Vs.	Pritham & Prathik Hospitals Private Limited, Kadapa. PAN: AAHCP 6013 E
(Appellant)		(Respondent)

C.O. No.11/Hyd/2019 (In ITA No.98/Hyd/2019)		
A.Y. 2015-16		
Income Tax Officer, Ward-2, Kadapa.	Vs.	Pritham & Prathik Hospitals Private Limited, Kadapa. PAN: AAHCP 6013 E
(Appellant in appeal)		(Respondent /Cross objector)
Assessee by:	Smt. S. Sandhya	
Revenue by:	Shri Rohit Mujumdar, DR	
Date of hearing:	21/04/2021	
Date of pronouncement:	26/04/2021	

ORDER

PER A. MOHAN ALANKAMONY, A.M:

The captioned appeal is filed by the Revenue Against the order of the Ld. CIT(A), Kurnool in appeal No. 10138/CIT(A)/KNL/2017-18, dated 29/11/2018 passed U/s. 143(3) r.w.s 250(6) of the Act for the A.Y. 2015-16. C.O. No.11/H/2019 is filed by the assessee.

2. At the time of hearing, it has been brought to our notice by the Ld.AR 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.

3. The Ld. DR conceded to the submission of Ld.AR. We therefore 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. Accordingly, the appeal filed by Revenue is dismissed.

5. Since the appeal of the Revenue is dismissed, the corresponding Cross Objection raised by the assessee become infructuous as agreed by the Ld.AR. Accordingly, the CO raised by the assessee is also dismissed.

6. In the result, appeal filed by the Revenue as well as the Cross Objection filed by the assessee are dismissed.

Pronounced in the open Court on the 26<sup>th</sup> April, 2021.

Sd/-  
(P. MADHAVI DEVI)  
JUDICIAL MEMBER

Sd/-  
(A. MOHAN ALANKAMONY)  
ACCOUNTANT MEMBER

Hyderabad, Dated: 26<sup>th</sup> April, 2021.

OKK

Copy to:-

- 1) Pritham & Prathik Hospitals Private Limited, D.No. 1-374, Maruthi Nagar, Kadapa.
- 2) Income Tax Officer, Ward-2, D.No.2-430/8, Nagarajupet, Kadapa-516001.
- 3) The CIT(A), Kurnool
- 4) The Pr. CIT, Kurnool.
- 5) The DR, ITAT, Hyderabad
- 6) Guard File