

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

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

**I.T.A. No. 1225/HYD/2018**

Assessment Year: 2008-09

Jt.Commissioner of Income Tax (OSD), Central Circle-1(3), HYDERABAD	Vs	Sri Narayana Reddy Vakati, HYDERABAD [PAN: ABHPV6473G]
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(Appellant)

(Respondent)

For Revenue : Smt. Nivedita Biswas, DR

For Assessee : NONE

Date of Hearing : 04-03-2021

Date of Pronouncement : 29-04-2021

**ORDER**

**PER S.S.GODARA, J.M. :**

This Revenue's appeal for AY.2008-09 is directed against the CIT(A)-11, Hyderabad's order dated 27-02-2018 passed in appeal No.129 to 134/2016-17/DCIT CC-1(3), Hyd/17-18.

2. At the time of hearing, it has been brought to our notice that as per the CBDT Circular No.03 of 2018 dated 11-07-2018 and Circular No.17 of 2019 dated 8<sup>th</sup> August, 2019, the tax limit for filing of appeal by the Revenue before the tribunal has been fixed at Rs.50 Lakhs with retrospective effect.

3. After hearing both the sides and perusing the records as placed before us, we found that the appeal is covered by the aforesaid circular and is, therefore, not maintainable. Since the tax effect in this appeal is less than Rs.50 Lakhs, we are dismissing the same on account of low tax effect. However, the Revenue shall be at liberty to seek recall of the order, if this case is found to be falling within the exceptions mentioned in the circular(s) cited above.

4. This Revenue's appeal is dismissed.

*Order pronounced in the open court on 29<sup>th</sup> April, 2021*

Sd/-  
**( A. MOHAN ALANKAMONY )**  
**ACCOUNTANT MEMBER**

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

Hyderabad,  
Dated: 29-04-2021

TNMM

*Copy to :*

*1.The Jt.Commissioner of Income Tax(OSD), Central Circle-1(3), Hyderabad.*

*2.Sri Narayana Reddy Vakati, 8-2-293/82/4/60/C, Road No.12, MLA Colony, Hyderabad.*

*3.CIT(Appeals)-11, Hyderabad.*

*4.Pr.CIT(Central)-Hyderabad.*

*5.D.R. ITAT, Hyderabad.*

*6.Guard File.*