

IN THE INCOME TAX APPELLATE TRIBUNAL
"G" BENCH, MUMBAI

BEFORE SHRI PRAMOD KUMAR (VICE PRESIDENT)
AND
SHRI SAKTIJIT DEY (JUDICIAL MEMBER)

I.T.A. No.4580 /Mum/2019
(Assessment year 2013-14)

Deputy Commissioner of Income-tax-1(1)(2), Mumbai	vs	M/s Godrej Projects Development Pvt Ltd (Now known as Godrej Project Development Ltd) 5 th Floor, Godrej One, Pirojshanagar, Eastern Express Highway, Vikhroli (E), Mumbai-79 PAN : AAECG0366L
APPELLANT		RESPONDENT

Appellant by	Shri Manpreet S Duggal (DR)
Respondent by	None

Date of hearing	31-03-2021
Date of pronouncement	16-04-2021

ORDER

Per Saktijit Dey, JM:

This is an appeal by the revenue against order dated 30-04-2019 of learned Commissioner of Income-tax (Appeals)-2, Mumbai for the assessment year 2013-14.

2. None appeared on behalf of the assessee when the appeal was called for hearing. However, we find that the matter could be decided on the basis of

material available on record and on hearing the learned Departmental Representative. Accordingly, the matter was heard ex parte qua the assessee.

3. On a query from the bench, learned Departmental Representative fairly submitted that the tax effect on the amount disputed by the revenue in the present appeal is below the monetary limit of Rs.50 lakhs. On perusal of column 10 of the Memorandum of Appeal in Form 36, it is observed that the tax effect on the amount disputed by the revenue has been mentioned as Rs.44.61 lakhs. That being the case, as per circular No.17/2019 dated 08th August, 2019, issued by the Central Board of Direct Taxes (CBDT), the present appeal of revenue is not maintainable. Accordingly, we dismiss the appeal.

4. In the result, appeal is dismissed.

Order pronounced on 16/04/2021.

Sd/-

sd/-

PRAMOD KUMAR	SAKTIJIT DEY
VICE PRESIDENT	JUDICIAL MEMBER

Mumbai, Dt : 16/04/2021

Pavanan

Copy to :

1. Appellant
2. Respondent
3. The CIT concerned
4. The CIT(A)
5. The DR, ITAT, Mumbai
6. Guard File

By Order

Asstt. Registrar, ITAT, Mumbai