

आयकर अपीलीय अधिकरण “एफ” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“F” BENCH, MUMBAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing Through Video Conferencing Mode)

आयकर अपील सं./ I.T.A. No.7484/Mum/2019
(निर्धारण वर्ष / Assessment Year: 2015-16)

DCIT-Circle 2 Room No.27, 6 th Floor B-wing, Wagle Industrial Estate Thane (W) – 400 604	बनाम/ Vs.	M/s Vishat Diagnostics Pvt. Limited 23-24, Gaurav Garden Opp.Sai Petrol Pump Mira Bhayander Road, Mira Road (E) Thane- 401 107
स्थायीलेखासं ./जीआइआरसं ./PAN/GIR No. AABCV-8043-J		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Shri Subodh Ratnaparkhi – Ld. AR
Revenue by	:	Ms. Usha Gaikwad – Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	13/05/2021
घोषणा की तारीख / Date of Pronouncement	:	13/05/2021

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. In the aforesaid appeal, the revenue is contesting the deletion of addition made by Ld. AO on account of commission on sales for Rs.121.24 Lacs.

2. The Ld. AR, at the outset, submitted the appeal is not maintainable on account of low tax effect circular issued by CBDT vide Circular No. 17/2019 dated 08/08/2019 [F.No.279/Misc. 142/2007-TTJ(Pt.). The

working of the tax effect has been placed on record to demonstrate that the tax effect is below Rs.50 Lacs. The Ld. DR could not point out any exception as given in the said circular.

3. We find that the appeal is not maintainable in terms of low tax effect circular issued by CBDT vide Circular No. 17/2019 dated 08/08/2019 [F.No.279/Misc. 142/2007-TTJ(Pt.). This recent circular further enhances the monetary limit fixed in earlier Circular No.3 of 2018 dated 11/07/2018 issued by CBDT as amended on 20/08/2018. In view of the same, the appeal is not maintainable.

4. In view of the foregoing, the appeal stand dismissed. However, a liberty is given to revenue to seek recall of the appeal, if at a later stage, it is found that the matter is covered by any exceptions provided in any of the circular or in case the tax effect in the appeal exceeds the prescribed monetary limit.

5. Resultantly, the appeal stands dismissed.

Order pronounced on 13th May, 2021.

Sd/-

(Mahavir Singh)

उपाध्यक्ष / Vice President

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / Accountant Member

मुंबई Mumbai; दिनांक Dated : 13/05/2021

Sr.PS, Jaisy Varghese

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT- concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.