

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'B' BENCH
MUMBAI**

**BEFORE: SHRI M.BALAGANESH, ACCOUNTANT MEMBER
&
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA No.7037/Mum/2019
(Assessment Year :2009-10)
ITA No.7039/Mum/2019
(Assessment Year :2011-12)
&
ITA No.7040/Mum/2019
(Assessment Year :2012-13)**

Income Tax Officer 6(1)(4) Room No.508, 5 th Floor Aayakar Bhavan Maharshi Karve Road Mumbai – 400 020	Vs.	M/s. B.R. Petrochem Pvt. Ltd., 203, Ready Money Premises 2 nd Floor, 167, Dr. A.B.Road, Worli Naka Mumbai – 400 018
PAN/GIR No.AAFCB2960N		
(Appellant)	..	(Respondent)

Revenue by	Shri Oommen Tharian
Revenue by	None
Date of Hearing	31/05/2021
Date of Pronouncement	02/06/2021

आदेश / ORDER

PER M. BALAGANESH (A.M):

These appeals in ITA No.7037/Mum/2019, 7039/Mum/2019 & 7040/Mum/2019 for A.Y.2009-10, 2011-12 & 2012-13 arise out of the order by the Id. Commissioner of Income Tax (Appeals)-12, Mumbai in appeal No.CIT(A)-12/ITO-6(1)(4)/20/2016-17, CIT(A)-12/ITO-6(1)(4)/A3-6(1)(4)/A3-64/15-16 & CIT(A)-12/ITO-6(1)(4)/A3-6(1)(4)/A3-65/15-16 respectively dated 23/07/2019

(Id. CIT(A) in short) against the order of assessment passed u/s.143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred to as Act) dated 10/03/2016 & 23/03/2015 respectively by the Id. Income Tax Officer-6(1)(4), Mumbai (hereinafter referred to as Id. AO).

2. None appeared on behalf of the assessee. We find that these revenue appeals are to be dismissed as not maintainable in view of the recent Circular issued by the CBDT dated 08/08/2019 wherein the revenue has been directed to withdraw the appeal preferred by it before the Tribunal if the tax effect on the disputed issues is less than or equal to Rs.50,00,000/-. It is well settled that this Circular is binding on the revenue authorities.

3. Respectfully following the said Circular, the appeals filed by the revenue are dismissed as not maintainable.

4. In case, if the revenue is able to provide evidence that the case falls under any of the exceptions provided in the circular issued by the CBDT, then the revenue may prefer miscellaneous application for recalling of this order, if they so desire, in which circumstance this order shall be recalled by this Tribunal.

5. In the result, appeals filed by the revenue are dismissed as not maintainable.

Order pronounced on 02/06/2021 by way of proper mentioning in the notice board.

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Sd/-
(M.BALAGANESH)
ACCOUNTANT MEMBER

Mumbai; Dated 02/06/2021
KARUNA, *sr.ps*

Copy of the Order forwarded to :

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

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai