

IN THE INCOME TAX APPELLATE TRIBUNAL
“D” BENCH, MUMBAI
BEFORE SHRI S RIFAUR RAHMAN, ACCOUNTANT MEMBER &
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

ITA No. 6728/Mum/2019
(A.Y: 2009-10)

DCIT 4(3)(1) R.No. 649, 6 th Floor, Aayakar Bhavan, MK Road, Mumbai.	Vs.	Quest Profin Advisors Pvt Ltd., 83, 8 th Floor, A Wing, Mittal Court, Nariman Point, Mumbai – 400021.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAACQ1104A		
Appellant	..	Respondent

अपीलार्थी ओर से/ Appellant by :	Shri Rajesh Mishra, DR
प्रत्यर्थी की ओर से/Respondent by :	None

सुनवाई की तारीख / Date of Hearing	18/05/2021
घोषणा की तारीख/Date of Pronouncement	24/05/2021

आदेश / ORDER

PER PAVAN KUMAR GADALE - JM:

The Revenue has filed the appeal against order of CIT(A)-9, Mumbai passed u/s 143(3) r.w.s 147 and 250 of the Income Tax Act, 1961.

2. At the time of hearing, it was brought to the knowledge of the Bench that, the tax effect in the

appeal is below Rs.50 lakhs, therefore covered by CBDT Circular No. 17/2019. We find as per the CBDT Circular dated 08.08.2019, no appeal shall be filed by the revenue before the Hon'ble Tribunal where the tax effect is below Rs 50 lakhs. Further the circular of the CBDT is also applicable to the pending cases. Accordingly, we dismiss the revenue appeal on maintainability and low tax effect.

3. 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. The revenue may prefer miscellaneous application for recalling of this order, if they so desire, in which circumstances, this order shall be recalled by the Hon'ble Tribunal.

4. In the result, the appeal filed by the revenue is dismissed.

Order pronounced in the open court on 24.05.2021

Sd/-

(S RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Mumbai, Dated 24.05.2021

Sd/-

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

KRK, PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त(अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Mumbai