

आयकर अपीलीय अधिकरण "I" न्यायपीठ मुंबई में।

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

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।
BEFORE SRI MAHAVIR SINGH, VP AND SRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ ITA No. 5207/Mum/2019

(निर्धारण वर्ष / Assessment Years 2018-19)

| | | |
|---|--------------|---|
| The Asst. Commissioner of Income Tax (IT), Circle 4(1)(1) Room No.1712, 17 th Floor, Air India Building, Nariman Point, Mumbai-400 021 | बनाम/ Vs. | M/s Reliance Jio Infocomm Ltd. 3 rd Floor, Maker Chamber-IV, 222, Nariman Point, Mumbai-400 021 |
| (अपीलार्थी / Appellant) | | (प्रत्यर्थी/ Respondent) |
| स्थायी लेखा सं./PAN No. AABCI6363G | | |

| | | |
|------------------------------------|---|-----------------------|
| अपीलार्थी की ओर से/ Appellant by | : | Shri S.S. Iyengar, DR |
| प्रत्यर्थी की ओर से/ Respondent by | : | Shri Nimesh Vira, AR |

| | |
|---|------------|
| सुनवाई की तारीख / Date of hearing: | 25.05.2021 |
| घोषणा की तारीख / Date of pronouncement: | 09.06.2021 |

आदेश / O R D E R

महावीर सिंह, उपाध्यक्ष /

PER MAHAVIR SINGH, VP:

This appeal of Revenue is arising out of the order of the Commissioner of Income Tax (Appeals)-57, Mumbai, [in short CIT(A)], in ITA No. CIT(A)-57/Arr.31/2019-20 for AY 2018-19 dated 30.05.2019.

2. At the outset, the learned Counsel for the assessee stated that the tax effects in these appeals are ₹1,98,643/-, which is



below the tax effect as prescribed vide CBDT Circular No. 17/2019 vide F.No. 279/Misc.142/2007-ITJ(Pt.) dated 08.08.2019, wherein the monetary limit for filing of appeal before ITAT is enhanced to ₹50 lacs. We noted that vide this circular No. 17/2019 dated 08.08.2019 an amendment was made to CBDT Circular No. 3/2018 dated 11.07.2018 vide F.No. 279/Misc. 142/2007-ITJ (Pt) increasing the monetary limit for filing of appeal before Income Tax Appellate Tribunal i.e. ₹ 50 lacs in each of the case from the monetary limit of ₹20 lacs. Admittedly, in this case tax effect is below prescribed limit of ₹ 50 lacs for filing of appeal before the Tribunal.

3. When this was confronted to the learned Departmental Representative, he could not point out that this appeal falls under any of the exception as provided in Circular No. 3 of 2018, which are applicable to the present circular no. 17/2019. Admittedly, the tax effect in this appeal of Revenue is much below the prescribed limit of filing appeal before the Tribunal i.e. ₹ 50 lacs as per CBDT circular No. 17 of 2019. In view of the above, this appeal of Revenue is dismissed as withdrawn in view of Circular No. 17 of 2019. This appeal of Revenue's appeal is dismissed as withdrawn.

4. In the Result, the appeal of the Revenue is dismissed as withdrawn.

Sd/-

(मनोज कुमार अग्रवाल / MANOJ KUMAR AGGARWAL)

(लेखा सदस्य / ACCOUNTANT MEMBER)

मुंबई, दिनांक/ Mumbai, Dated: 09.06.2021

सुदीप सरकार, व. निजी सचिव/ Sudip Sarkar, Sr.PS

Sd/-

(महावीर सिंह /MAHAVIR SINGH)

(उपाध्यक्ष / VICE PRESIDENT)



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

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

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(निजी सचिव/ Sr.PS)

आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai