

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD ' B ' BENCH, HYDERABAD.**

**BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER AND  
SHRI L. P. SAHU, ACCOUNTANT MEMBER  
(Through Virtual Hearing)**

**ITA Nos.784/Hyd/2015; 1003 & 1004/Hyd/2016  
(Assessment Years : 2011-12, 2009-10 & 2010-11)**

Asst. Commissioner of Income Tax,  
Central Circle 1(1), Hyderabad. ....Appellant.

Vs.

M/s. AKR Construction Ltd.,  
Hyderabad.  
PAN AAFCA 0649H .....Respondent.

Appellant By : Shri B. Balakrishna (D.R)  
Respondent By : None.

Date of Hearing : 7.6.2021.  
Date of Pronouncement : 11.06.2021.

**O R D E R**

**Per Bench :**

These Revenue's appeals arises from the Commissioner of Income Tax (Appeals)-XI, Hyderabad's orders dt.12.03.2015 (for A.Y.2011-12 passed in case No.0194/Circle-1(1)/CIT(A)-VI/13-14); dt.12.02.2016 (for A.Y. 2009-10 passed in case No.0201/Circle 1(1)/CIT(A)-11/13-14/15-16) and dt.24.02.2016 (for A.Y. 2010-11 passed in case No.0193/Circle 1(1)/CIT(A)-11/13-14) in proceedings under Section 143(3) r.w.s 153C of Income Tax Act, 1961 ('the Act').

Heard both the parties. Case file perused.

2. It transpires at the outset that the department has sought to raise substantive grounds involving corresponding sums of Rs.39,13,064 (AY 2011-12); Rs.42,43,157(AY 2009-10) and Rs.41,21,892 (AY 2010-11) respectively i.e. less than having the prescribed tax effect of Rs.50 lakhs as per CBDT Circular dt.08.08.2019 having retrospective effect qua pending appeals as well. These appeals of Revenue are dismissed for involving lower tax effect of less than Rs.50 lakhs therefore.

*Order pronounced in the open court on 11<sup>th</sup> June,2021.*

Sd/-

Sd/-

**(L.P. SAHU)**

**(S.S. GODARA)**

Accountant Member  
Hyderabad, Dt.11.06.2021.

Judicial Member

\* Reddy gp Copy to :

1.	M/s. AKR Construction Ltd., Plot No.8-2-684/J4, Kanaka Durga Temple Lane, Road No.12, Banjara Hills, Hyderabad-500034.
2.	ACIT, Central Circle 1(1), Hyderabad.
3.	Pr. C I T (Central), Hyderabad.
4.	CIT(Appeals)-XI, Hyderabad.
5.	DR, ITAT, Hyderabad.
6.	Guard File.

By Order

Sr. Pvt. Secretary, ITAT, Hyderabad.