

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

(Through Virtual Court)

BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI S. S. VISWANETHRA RAVI, JM

आयकर अपील सं. / ITA No.211/PUN/2018
निर्धारण वर्ष / Assessment Year : 2012-13

The Income Tax Officer,
Ward 2, Ratnagiri.

..... अपीलार्थी /
Appellant

बनाम v/s

Smt. Nazma Izharul Hassan Shah,
D-45, MIDC, Mirjole, Ratnagiri – 415611,
PAN : APZPS1356K.

..... प्रत्यर्थी /
Respondent

Assessee by : Shri Pramod Shingte.

Revenue by : Shri S.P. Walimbe.

सुनवाई की तारीख / Date of Hearing : 17.06.2021
घोषणा की तारीख / Date of Pronouncement : 17.06.2021

आदेश / ORDER

PER S. S. VISWANETHRA RAVI, JM:

This is an appeal filed by the Revenue directed against the order of Id. Commissioner of Income Tax (Appeal) 2, Kolhapur dated 01.11.2017 for the assessment year 2012-13.

2. Before us, at the outset, Ld.A.R. submitted that the appeal of the Revenue is not maintainable on account of low tax effect in view of Circular No.17/2019 dated 08.08.2019 issued by CBDT and therefore, the appeal of the Revenue be dismissed.

3. Ld.D.R. did not object to the aforesaid contention made by the Ld.A.R. but however supported the order of lower authorities.

4. We have heard the rival submissions and perused the material available on record. On perusing the grounds of appeal raised by the Revenue, we find that Revenue is aggrieved by the order of Id. CIT(A) in respect of the relief given by him. As per the recent announcement of Central Board of Direct Taxes (CBDT) dated 08.08.2019 (Circular No. 17 of 2019), no Department appeals are to be filed against relief given by Id.CIT(A) before the Income Tax Appellate Tribunal unless the tax effect, excluding interest, exceeds Rs.50 lakhs and it further states that the instructions will apply retrospectively to the pending appeals also. We find that in the present case the tax effect involved is less than Rs.50 lakhs. In the absence of any material placed on record by the Revenue to demonstrate that the issue in the present appeal is covered by exceptions provided in the aforesaid CBDT Circular, we are of the view that the monetary limit prescribed by the instructions of the aforesaid CBDT Circular would be applicable to the present appeal of the Department. We therefore hold the present appeal of Revenue to be not maintainable on account of low tax effect and accordingly dismiss the appeal of Revenue without expressing any opinion on merits of the case. However, in case there is any error in the computation of the tax effect involved or if for any reason, the aforesaid CBDT Circular is not applicable, it would be open to the Revenue to seek revival of the appeal. Thus, the grounds of the Revenue are dismissed.

5. **In the result, the appeal of Revenue is dismissed.**

Order pronounced in the open Court on this 17th day of June, 2021.

Sd/-
(INTURI RAMA RAO)
लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-
(S. S. VISWANETHRA RAVI)
न्यायिक सदस्य/JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 17th June, 2021.

Yamini

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-2, Kolhapur.
4. The Pr.CIT-2, Kolhapur.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary

आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.