

आयकर अपीलिय अधिकरण  
मुंबई पीठ "एस एम सी", मुंबई  
श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष  
IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "SMC", MUMBAI  
BEFORE VIKAS AWASTHY, JUDICIAL MEMBER  
आअसं. 5991//मुं/2019 (नि.व. 2007-08)  
ITA NO.5991/MUM/2019(A.Y.2007-08)

Income Tax Officer -13(2)(4)  
Room No.146B, 1<sup>st</sup> Floor,  
Aaykar Bhavan, M.K.Road,  
Mumbai 400 012.

..... अपीलार्थी /Appellant

बनाम Vs.

M/s. Sundial Creative Media Pvt. Ltd.  
Block 34/D, 2<sup>nd</sup> Floor, Phoenix House,  
Senapati Bapat Marg, Lower Parel,  
Mumbai 400 013.

..... प्रतिवादी/Respondent

**PAN: AAJCS-3986-K**

Assessee by : Shri R.N.Vasani  
Revenue by : Shri Sanjay J. Sethi

सुनवाई की तिथि/ Date of hearing : 23/06/2021

घोषणा की तिथि/ Date of pronouncement : 23/06/2021

आदेश/ ORDER

This appeal by the Revenue is directed against the order of Commissioner of Income Tax (Appeals)-21, Mumbai ( in short 'the CIT(A)') dated 30/05/2019 for the assessment year 2007-08.

2. Shri R.N.Vasani appearing on behalf of the assessee submitted at the outset that appeal of the Revenue is liable to be dismissed on account of low tax effect in the light of CBDT Circular No.17/2019 dated 08/08/2019.

3. Shri Sanjay J. Sethi representing the Department fairly admitted that the appeal filed by Revenue suffers from low tax effect.

3. Heard. The tax effect involved in the appeal is Rs.9,33,911/- i.e. far below the monetary limit specified by the CBDT vide Circular No.17/2019 (supra) for filing of appeals by the Revenue before the Tribunal. Thus, without going into merits of the issue raised in appeal, the present appeal by Revenue is dismissed on account of low tax effect.

4. Liberty is granted to the Revenue for revival of appeal, with the requisite material to show that the appeal is protected by the exceptions specified in Para 10 of the Circular dated 11-07-2018 and its amendment dated 20/08/2018.

5. In the result, appeal by Revenue is dismissed.

Order pronounced in the open court on Wednesday the 23<sup>rd</sup> day of June , 2021.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई/ Mumbai, दिनांक/Dated 23/06/2021

Vm, Sr. PS (O/S)

प्रतिलिपि अग्रेषित Copy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त(अ)/ The CIT(A)-
4. आयकर आयुक्त CIT
5. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, Mumbai
6. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar)  
ITAT, Mumbai