

**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 No.1211/Hyd/2017  
(Assessment Year : 2013-14)**

Income Tax Officer,  
Ward 15(1), Hyderabad. ....Appellant.

Vs.

Shri Satprakash Vajram,  
Secunderabad.  
PAN ABZPV 3149F .....Respondent.

Appellant By : Shri Lakka Bhushanam (D.R)  
Respondent By : Smt. Keerthana for V. Siva Kumar.

Date of Hearing : 5.7.2021.  
Date of Pronouncement : 12.07.2021.

**O R D E R**

**Per S.S.Godara, J.M. :**

This Revenue's appeal arises from the Commissioner of Income Tax (Appeals)-7, Hyderabad's orders dt.15.02.2017 passed in case No.209/CIT(A)-7/2016-17 in proceedings under Section 143(3) of Income Tax Act, 1961 ('the Act').

Heard both the parties. Case file perused.

2. It transpires at the outset that Revenue's sole substantive grounds raised in the instant appeal, inter alia, seeking to revive unexplained income addition of Rs.1,39,64,452 and restricted to Rs.5 lakhs only in the CIT(A)'s order, involves tax effect of less than Rs.50 lakhs

as per CBDT Circular dt.08.08.2019 having retrospective effect qua pending appeals as well. This appeal of Revenue is dismissed for involving lower tax effect of less than Rs.50 lakhs therefore.

3. This Revenue's appeal is dismissed in above terms.

*Order pronounced in the open court on 12th July,2021.*

Sd/-

Sd/-

**(L.P. SAHU)**

**(S.S. GODARA)**

Accountant Member

Judicial Member

Hyderabad, Dt. 12.07.2021.

\* Reddy gp

Copy to :

1.	Sri Satprakash Vajram, 1-7-83, Bollaram, Temple Alwal, Secunderabad.
2.	ITO, Ward 15(1), Hyderabad.
3.	Pr. C I T (Central)-7, Hyderabad.
4.	CIT(Appeals)-7, Hyderabad.
5.	DR, ITAT, Hyderabad.
6.	Guard File.

By Order

Sr. Pvt. Secretary, ITAT, Hyderabad.