

आयकर अपीलीय अधिकरण  
मुंबई पीठ "जी", मुंबई  
श्री विकास अवस्थी, न्यायिक सदस्य एवं  
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष  
IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "SMC", MUMBAI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER  
आअसं. 745/मुं/2020 (नि.व.2014-15)  
ITA NO.745/MUM/2020 (A.Y.2014-15)  
आअसं. 746/मुं/2020 (नि.व.2013-14)  
ITA NO.746/MUM/2020 (A.Y.2013-14)

ACIT, CC-1(3),  
905, 9th Floor, Pratihtha Bhavan,  
Old C.G.O. Building, (Annexe),  
M.K. Road, Mumbai-400020.

..... अपीलार्थी /Appellant

बनाम Vs.

M/s Yesh Poonam Developers,  
66B, 3<sup>rd</sup> Floor, Poddar Chambers,  
22E Sayed Abdulla Barelvi Road,  
Fort, Mumbai-400001.

PAN: **AAAFY8687K**

..... प्रतिवादी /Respondent

अपीलार्थी द्वारा/ Department by : Sh. Kailash Gaikwad

प्रतिवादी द्वारा/Assessee by : Ms. Varsha Bhatler

सुनवाई की तिथि/ Date of hearing : 23/08/2021

घोषणा की तिथि/ Date of pronouncement : 23/08/2021

आदेश / ORDER

**PER VIKAS AWASTHY, J.M:**

These two appeals have been filed by the Revenue against the order of Commissioner of Income Tax (Appeals)-47 Mumbai [hereinafter referred to as

‘the CIT(A)’] dated 08.11.2019 common for the Assessment Years (AY) 2013-14. & 2014-15.

2. Ms. Varsha Bhattar appearing on behalf of the assessee submitted at the outset that these appeals by the Revenue are liable to be dismissed on account of Low Tax Effect in the light of CBDT Circular No. 17/2019 dated 08.08.2019. The Id. AR pointed that tax effect involved in appeal for A.Y. 2014-15 as per Form-36 is Rs. 4,37,854/- and for A.Y. 2013-14 is Rs. 31,97,204/-.

3. Sh. Kailash Gaikwad representing the Department fairly admitted that as per Form-36, the tax effect involved in appeals by the Revenue is below the threshold limit for filing of the appeals by the Revenue before the Tribunal.

4. Both sides heard. The tax effect involved in appeal for A.Y. 2014-15 is Rs. 4,37,854/- and for A.Y. 2013-14 is Rs. 31,97,204/- 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 appeals, the present appeals by Revenue are dismissed on account of low tax effect.

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

6. In the result, both appeals by the Revenue are dismissed.

Order pronounced in the open court on **Monday**, the **23<sup>rd</sup>** day of August, 2021.

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

मुंबई/Mumbai, दिनांक/Dated: 23/08/2021

SK, PS

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य / JUDICIAL MEMBER

**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.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)  
**ITAT, Mumbai**