

आयकर अपीलीय अधिकरण “एच” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“H” BENCH, MUMBAI

माननीय श्री विकास अवस्थी, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI VIKAS AWASTHY, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing through Video Conferencing Mode)

आयकरअपील सं./ I.T.A. No.7169/Mum/2019
(निर्धारण वर्ष / Assessment Year: 2014-15)

&

आयकरअपील सं./ I.T.A. No.7170/Mum/2019
(निर्धारण वर्ष / Assessment Year: 2015-16)

ACIT-26(1) R. No. 302, 3 rd floor Kautilya Bhavan Bandra Kurla Complex, Bandra(E), Mumbai-400 051	बनाम/ Vs.	M/s HCC Samsung Joint Venture Hincon House, LBS Marg Vikhroli (W), Mumbai-400 083
स्थायीलेखासं ./जीआइआरसं ./PAN/GIR No. AAA AH-8586-P		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Revenue by	:	Shri Ashish Heliwal– Ld. DR
Assessee by	:	Shri H. P. Mahajani– Ld. AR

सुनवाई की तारीख/ Date of Hearing	:	26/08/2021
घोषणा की तारीख / Date of Pronouncement	:	26/08/2021

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. During hearing of captioned appeals by revenue for Assessment Years 2014-15 & 2015-16, Ld. AR submitted that both the appeals are not maintainable on account of low tax effect in terms of CBDT Circular No. 17/2019 dated 08/08/2019 [F.No.279/Misc.142/2007-TTJ(Pt.). For

the same, our attention has been drawn to Form No.36 and grounds of appeal for both the years.

2. Upon perusal, it could be gathered that tax effect of quantum additions under dispute by revenue is below threshold limit of Rs.50 Lacs in both the years and therefore, the revenue's appeals are not maintainable in terms of the stated circular. The Ld. DR could neither controvert the same nor could point out any exception as given in any of the circular.

3. Therefore, the appeals are not maintainable in terms of low tax effect circular issued by CBDT vide Circular No. 17/2019 dated 08/08/2019 [F.No.279/Misc. 142/2007-TTJ(Pt.)]. This recent circular further enhances the monetary limit fixed in earlier Circular No.3 of 2018 dated 11/07/2018 issued by CBDT as amended on 20/08/2018.

4. In view of the foregoing, both the appeals stand dismissed. However, a liberty is given to revenue to seek recall of the appeals, if at a later stage, it is found that the matter is covered by any exceptions provided in any of the circular or in case the tax effect in any of the appeals exceeds the prescribed monetary limit.

5. Resultantly, both the appeal stands dismissed.

Order pronounced on 26th August, 2021.

Sd/-

(Vikas Awasthy)

न्यायिक सदस्य / **Judicial Member**

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 26/08/2021
Sr.PS, Dhananjay

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

**उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.**