

आयकर अपीलीय अधिकरण "C" न्यायपीठ मुंबई में

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, MUMBAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री एस रिफाउर रहमान, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VP AND SHRI S. RIFAUER RAHMAN, AM

आयकर अपील सं./ ITA No. 7184/Mum/2019

(निर्धारण वर्ष / Assessment Year 2013-14)

The Dy. Commissioner of Income Tax, Circle-9(2)(2) Room No.665A, 6 th Floor, Aayakar Bhavan, Churchgate, Mumbai	बनाम/ Vs.	M/s Continnum Managed Solutions Pvt. Ltd. Time Square, Unit-1&2, 8 th Floor, B Wing, Opp. Mital Industrial Estate, Andheri East, Mumbai-400 059
(अपीलार्थी / Appellant)		(प्रत्यर्थी/ Respondent)
स्थायी लेखा सं./PAN No. AAACZ4945Q		

अपीलार्थी की ओर से/ Appellant by	:	Ms. Shreekala Paradeshai, DR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri Abbasali Punawala, AR

सुनवाई की तारीख / Date of hearing:	13.07.2021
घोषणा की तारीख / Date of pronouncement:	27.07.2021

आदेश / ORDER

एस रिफाउर रहमान, लेखा सदस्य के द्वारा /

PER S. RIFAUER RAHMAN, AM:

This appeal of Revenue is arising out of the order of the Commissioner of Income Tax (Appeals)-16, Mumbai [in short CIT(A)], dated 30.08.2019. The assessment was framed by the Dy. Commissioner of Income Tax, Circle-9(2)(2) Mumbai (in short DCIT/ITO/ AO) for the A.Y. 2013-14 vide order dated 15.03.2016

under section 143(3) of the Income-tax Act, 1961 (hereinafter 'the Act').

2. At the outset, the learned Counsel for the assessee stated that the tax effect in this appeal is ₹13,91,820/-, which is below the tax effect as prescribed vide CBDT Circular No. 17/2019 vide F.No. 279/Misc.142/2007-ITJ(Pt.) dated 08.08.2019, wherein the monetary limit for filing of appeal before ITAT is enhanced to ₹50 lacs. We noted that vide this circular No. 17/2019 dated 08.08.2019 an amendment was made to CBDT Circular No. 3/2018 dated 11.07.2018 vide F.No. 279/Misc. 142/2007-ITJ (Pt) increasing the monetary limit for filing of appeal before Income Tax Appellate Tribunal i.e. ₹ 50 lacs in each of the case from the monetary limit of ₹20 lacs. We noted that earlier Circular No. 3 of 2018 was made applicable to pending appeals also and this clause of the circular remains unchanged even after the amendment. Admittedly, in this case tax effect is below prescribed limit of ₹ 50 lacs for filing of appeal before the Tribunal.

3. When this was confronted to the learned Sr. Departmental Representative, he could not point out that this appeal falls under any of the exception as provided in Circular No. 3 of 2018, which are applicable to the present circular no. 17/2019. Admittedly, the tax effect in this appeal of Revenue is much below the prescribed limit of filing appeal before the Tribunal i.e. ₹ 50 lacs as per CBDT circular No. 17 of 2019. In view of the above, this appeal of Revenue is



dismissed as withdrawn in view of Circular No. 17 of 2019. This appeal of Revenue's appeal is dismissed as withdrawn.

4. In the Result, the appeal is dismissed as per above observations.

Order pronounced in the open court on 27.07.2021.

Sd/-

(महावीर सिंह / MAHAVIR SINGH)

(उपाध्यक्ष / VICE PRESIDENT)

Sd/-

(एस रिफाउर रहमान/ S. RIFAUR RAHMAN)

(लेखा सदस्य / ACCOUNTANT MEMBER)

मुंबई, दिनांक/ Mumbai, Dated: 27. 07.2021

सुदीप सरकार, व. निजी सचिव/ *Sudip Sarkar, Sr.PS*

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई /
DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True_ व. निजी सचिव/ **Sr. Private Secretary**

आयकर अपीलीय अधिकरण, मुंबई / **ITAT, Mumbai**