

आयकर अपीलीय अधिकरण  
मुंबई पीठ "एस एम सी", मुंबई  
श्री प्रमोद कुमार, उपाध्यक्ष एवं  
श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष  
IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH " SMC", MUMBAI  
BEFORE SHRI PRAMOD KUMAR, VICE-PRESIDENT &  
SHRI VIKAS AWASTHY, JUDICIAL MEMBER  
आअसं. 1242/मुं/2020 (नि. व.2013-14)  
ITA NO.1242/MUM/2020(A.Y. 2013-14)

Income Tax Officer – 6(1)(2),  
Room No.508, 5<sup>th</sup> Floor,  
Aaykar Bhavan, M.K.Road,  
Mumbai 400 020

..... अपीलार्थी /Appellant

बनाम Vs.

M/s. Ampex Communication Pvt. Ltd.  
411, Nirman Kendra, Off Dr. Edwn Moses Road,  
Mahalaxmi, Mumbai 400 011.

PAN:AABCA- 5253-H

..... प्रतिवादी/Respondent

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अपीलार्थी द्वारा/ Appellant by : Ms.Smita Verma

प्रतिवादी द्वारा/Respondent by : Ms. Vinita Shah

सुनवाई की तिथि/ Date of hearing : 09/09/2021

घोषणा की तिथि/ Date of pronouncement : 09/09/2021

आदेश/ ORDER

PER VIKAS AWASTHY, JM:

This appeal by the Revenue is directed against the order of Commissioner of Income Tax (Appeals) -12, Mumbai [in short 'the CIT(A)'] dated 26/11/2019 for the assessment year 2013-14.

2. Ms. Vinita Shah appearing on behalf of the assessee submitted at the outset that this appeal by the Revenue is liable to be dismissed on account of low tax effect. The Id. Authorized Representative for the assessee pointed that as per Form -36 the total tax effect involved in this appeal is Rs.3,30,000/- i.e. much below the monetary limit specified by the CBDT for filing of appeals by the Department before the Tribunal.

3. Per contra, Ms.Smita Verma representing the Department submitted that though tax effect involved in the appeal is less than the monetary limit specified in the CBDT Circular, however, this appeal is covered by exception provided in Para – 10(e) of the CBDT Circular No.3/2018 dated 11/07/2018 and subsequent amendment vide Circular dated 20/08/2018. The Id. Departmental Representative pointed that addition in the hands of assessee were made on the basis of information received from DDIT(Inv.), Mumbai that the assessee has obtained accommodation entries from bogus entry provider.

4. Both sides heard and orders of authorities below examined. The assessment in the case of assessee was reopened on the basis of information received from Investigation Wing of the Income Tax Department. The Tribunal in the case of ITO vs. Amarchand P. Shah, 73 ITR (Tribunal) 588 (Mumbai) has held that information from DDIT(Inv.) of the Income Tax Department is not an 'external source' as envisaged in CBDT Circular (supra). It is an internal wing of the Income Tax Department. Therefore, any addition on the basis of information received from the Investigation Wing of the Department would not be covered by exception provided in Para -10(e) of the CBDT Circular (supra). Since, the appeal by Revenue is not covered by exception as pleaded by Id. Departmental Representative and the tax effect

involved in the present appeal is less than the monetary limit specified by the CBDT Circular No.17/2019 dated 08/08/2019, this appeal by the Revenue is liable to be dismissed on account of low tax effect. We hold and direct accordingly.

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

Order pronounced in the open court on Thursday the 9<sup>th</sup> day of September, 2021.

Sd/-  
(PRAMOD KUMAR)  
उपाध्यक्ष/VICE PRESIDENT

Sd/-  
(VIKAS AWASTHY)  
न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई/ Mumbai, दिनांक/Dated 09/09/2021  
Vm, Sr. PS(O/S)

**प्रतिलिपि अग्रेषितCopy 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**