

**आयकर अपीलीय अधिकरण “एफ” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“F” BENCH, MUMBAI**

श्री शक्तिजीत दे, न्यायिक सदस्य एवं  
 श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।  
**BEFORE HON’BLE SHRI SAKTIJIT DEY, JM AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

1. आयकर अपील सं./ I.T.A. No. 1874/Mum/2020  
 (निर्धारण वर्ष / Assessment Year: 2008-09)
2. आयकर अपील सं./ I.T.A. No. 1877/Mum/2020  
 (निर्धारण वर्ष / Assessment Year: 2013-14)

<b>DCIT Cen Cir. 4(1)</b> R. No. 1918, 19 <sup>th</sup> floor Air India Building, Nariman Point, Mumbai-400 021	<u>बनाम/</u> Vs.	<b>M/s Vinod Kumar Bajaj &amp; Company HUF</b> 108, 1 <sup>st</sup> floor, 24-B Raja Bahadur Compound, Hamam Street, Fort, Mumbai-23
स्थायी लेखासं. / जीआइआरसं. / PAN/GIR No. <b>AAAHV-3639-Q</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

&

3. आयकर अपील सं./ I.T.A. No. 1876/Mum/2020  
 (निर्धारण वर्ष / Assessment Year: 2008-09)

<b>DCIT Cen Cir. 4(1)</b> R. No. 1918, 19 <sup>th</sup> floor Air India Building, Nariman Point, Mumbai-400 021	<u>बनाम/</u> Vs.	<b>M/s Ramniwas Bajaj &amp; Company HUF</b> 108, 1 <sup>st</sup> floor, 24-B Raja Bahadur Compound, Hamam Street, Fort, Mumbai-23
स्थायी लेखासं. / जीआइआरसं. / PAN/GIR No. <b>AAHR-6693-G</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

<b>Revenue by</b>	:	Shri S. N. Kabra – Ld. Sr. DR
<b>Assessee by</b>	:	Shri A. K. Ghosh – Ld. AR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	26/10/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	26/10/2021

## आदेश / O R D E R

### Per Bench

1. During hearing of captioned appeals by revenue, Ld. AR submitted that the appeals are not maintainable in terms of CBDT Circular No. 17/2019 dated 08/08/2019 [F.No.279/Misc.142/2007-TTJ(Pt.)] since the tax effect in each of the appeal is below Rs.50 Lacs. For the same, our attention has been drawn to Form No.36 which mentions the quantum of tax effect. The Ld. AR also drew attention to para-3 of the circular which mandate Ld. AO to compute tax effect separately for each of the year in case of even composite orders of appellate authority. The Ld. DR could neither controvert the same nor could point out any exception as given in any of the circular.
2. Upon perusal of record, we find that 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. Hence, all the three appeals stand dismissed with a liberty 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.

3. Resultantly, all the appeals stands dismissed.

*Order pronounced on 26<sup>th</sup> October, 2021.*

**Sd/-**  
**(Saktijit Dey)**  
न्यायिक सदस्य / **Judicial Member**

**Sd/-**  
**(Manoj Kumar Aggarwal)**  
लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 26/10/2021  
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.**