

THE INCOME TAX APPELLATE TRIBUNAL
“D” Bench, Mumbai
Shri Shamim Yahya (AM) & Shri Laliet Kumar (JM)

I.T.A. No. 1652/Mum/2020 (Assessment Year 2007-08)
I.T.A. No. 1653/Mum/2020 (Assessment Year 2008-09)
I.T.A. No. 1654/Mum/2020 (Assessment Year 2009-10)
I.T.A. No. 1655/Mum/2020 (Assessment Year 2010-11)

DCIT, CC-5(4) Room No. 1927 19 th Floor Air India Building Nariman Point Mumbai-400 021.	Vs.	M/s. Decent Diamonds 103, Shreeji Chambers Tata Road No. 2 Opera House Mumbai-400 004.
(Appellant)		(Respondent)

C.O. No. 123/Mum/2021 (Assessment Year 2007-08)
C.O. No. 124/Mum/2021 (Assessment Year 2008-09)
C.O. No. 125/Mum/2021 (Assessment Year 2009-10)
C.O. No. 126/Mum/2021 (Assessment Year 2010-11)

M/s. Decent Diamonds 103, Shreeji Chambers Tata Road No. 2 Opera House Mumbai-400 004.	Vs.	DCIT, CC-5(4) Room No. 1927 19 th Floor Air India Building Nariman Point Mumbai-400 021.
(Appellant)		(Respondent)

PAN : AAAFD3350J

Assessee by	Shri Himanshu Gandhi
Department by	Ms. Sonia Kumar
Date of Hearing	29.11.2021
Date of Pronouncement	06.12.2021

ORDER

Per Bench :-

These are appeals by the Revenue and cross objection by the assessee against the respective orders of learned CIT(A) for respective assessment years.

2. At the outset learned counsel of the assessee submitted that the tax effect in these cases are below the limit of Rs. 50,00,000 fixed by CBDT vide Circular No. 17/2019 dated 8/8/2019 for filing appeal before the 1TAT. Hence learned counsel submitted that these appeal by the Revenue are not maintainable.

3. Per contra Ld DR could not dispute that the tax effect is below the said limit. He could not point out that the appeals fall in any of the exceptions carved in said circular.

4. Upon careful consideration we find that as the tax effect is below the limit fixed by CBDT for filing appeals before the ITAT, these appeal by the revenue are liable to be dismissed in limine. Accordingly the appeals stand dismissed as such.

Assessee's cross appeals :-

5. Since the Revenue's appeals are being dismissed as not maintainable, the assessee's cross objection in relation to these appeals do not survive and hence, they are also dismissed.

6. In the result, all these appeals and cross objections are dismissed.

Pronounced in the open court on 06.12.2021

Sd/-
(LALIET KUMAR)
JUDICIAL MEMBER

Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Mumbai; Dated : 06/12/2021

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai

6. Guard File.

//True Copy//

PS

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai