

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH, 'A' PUNE - VIRTUAL COURT

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND  
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1667/PUN/2018

निर्धारण वर्ष / Assessment Year : 2015-16

ACIT, Circle-1, Kolhapur	Vs.	Shri Bhogawati Sahakari Sakhar Karkhana Ltd., Shahu Nagar, Parite, Karveer, Kolhapur 416 211 PAN : AAAAS3731R
Appellant		Respondent

Assessee by : None  
Revenue by : Shri S.P. Walimbe

Date of hearing : 13-01-2022  
Date of pronouncement : 13-01-2022

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the Revenue is directed against the order passed by the Id. CIT(A)-1, Kolhapur on 07-08-2018 in relation to the Assessment Year 2015-16.

2. Admittedly, the tax effect involved in this appeal is below monetary limit fixed by the CBDT Circular vide its latest Circular No. 17/2019, dated 08-08-2019. Thus, grounds raised by the Revenue fail and the appeal is not maintainable. Therefore, the

appeal of Revenue is dismissed as withdrawn in terms of CBDT Circular mentioned here-in-above.

3. However, it is made clear that if the tax effect in this particular appeal is found out to be more than the prescribed monetary limit of Rs.50.00 lakh or the case is covered by an exception, it will be open to the Revenue to move the Tribunal for taking necessary action.

4. In the result, the appeal of Revenue is dismissed.

Order pronounced in the Open Court on 13<sup>th</sup> January, 2022.

Sd/-  
**(R.S.SYAL)**  
**VICE PRESIDENT**

Sd/-  
**(S.S. VISWANETHRA RAVI)**  
**JUDICIAL MEMBER**

पुणे Pune; दिनांक Dated : 13<sup>th</sup> January, 2022  
*Satish*

**आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order is forwarded to:**

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-1, Kolhapur
4. The Pr.CIT-1, Kolhapur
5. DR, ITAT, 'A' Bench, Pune
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	13-01-2022	Sr.PS
2.	Draft placed before author	13-01-2022	Sr.PS
3.	Draft proposed & placed before the second member		AM
4.	Draft discussed/approved by Second Member.		AM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		