

**IN THE INCOME TAX APPELLATE TRIBUNAL GUWAHATI BENCH,  
(VIRTUAL HEARING AT KOLKATA)**  
[Before Shri A. T. Varkey, JM & Shri Manish Borad, AM ]

**I.T.A. No. 178/GAU/2018**  
Assessment Year:2010-11

Assistant Commissioner of Income-tax, Circle-3, Guwahati.	Vs.	Shri Rishi Kumar Gupta (PAN: ACMPG2685H)
Appellant		Respondent

&

**C.O. No. 07/Gau/2018**  
**I.T.A. No. 178/GAU/2018**  
Assessment Year:2010-11

Shri Rishi Kumar Gupta	Vs.	Assistant Commissioner of Income-tax, Circle-3, Guwahati.
Assessee/Cross Objector		Respondent

&

**C.O. No. 08/Gau/2018**  
**I.T.A. No. 179/GAU/2018**  
Assessment Year:2011-12

Shri Rishi Kumar Gupta	Vs.	Assistant Commissioner of Income-tax, Circle-3, Guwahati.
Assessee/Cross Objector		Respondent

Date of Hearing	30.03.2022
Date of Pronouncement	31.03.2022
For the Revenue	Shri P S Thuingaleng, ACIT
For the Assessee/Cross Objector	Shri Uttam Kumar Borthakur, Advocate

**ORDER**

**Per Shri A. T. Varkey, JM:**

The appeal preferred by the revenue and the Cross Objections preferred by the assessee are against the order of Ld. CIT(A), Guwahati-2, Guwahati dated 23.03.2018 for AY 2010-11 and 2011-12.

2. At the outset itself, the Ld. AR for the assessee Shri Uttam Kumar Borthakur, Advocate submitted that revenue's appeal is hit by CBDT circular No. 17/2019 dated 05.05.2019 and the tax effect involved in this appeal of revenue is less than Rs. 50 lacs, therefore, the revenue's appeal before this Tribunal is not maintainable in view of cited CBDT circular No. 17/2019 dated 05.05.2019. Since it could not be disputed by the Revenue that the tax effect involved in this appeal of the revenue is more than Rs.50 lacs, we treat the revenue appeal to fall in the ken of CBDT circular (supra) and so we dismiss it as not maintainable. However, the revenue is at liberty to prefer Misc. Application to recall this order provided it falls under any of the exception clauses cited in the CBDT Circular (supra).

3. Coming to the Cross Objection No. 07/Gau/2018 filed by the assessee against the revenue appeal cited supra. According to the assessee, this Cross Objection is only supporting the order of the Ld. CIT(A). So he does not press this Cross Objection. Hence, the Cross Objection stands dismissed being infructuous.

4. Coming to the Cross Objection No. 08/Gau/2018 which has been filed by the assessee against the ITA No. 179/Gau/2018 at the outset, it has been brought to our notice that the revenue appeal pertaining to AY 2011-12 has already been dismissed in terms of CBDT circular No. 17/2019 dated 05.05.2019 because tax effect involved in this appeal of revenue was also less than Rs. 50 lacs. Therefore, the Cross Objection is not pressed by the assessee. So the ibid Cross Objection also stands dismissed.

5. In the result, the appeal of the revenue and both the Cross Objections of the assessee are dismissed.

(Manish Borad)  
Accountant Member

(Aby. T. Varkey)  
Judicial Member

Dated : 31st March, 2022

JD(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – ACIT, Circle-3, Guwahati
2. Respondent – Shri Rishi Kumar Gupta, A. C. Dutta, F.A. Road, Kumarpara, Guwahati-781 001.
3. CIT(A), Guwahati-2, Guwahati
4. CIT ,Guwahati.
5. DR, ITAT, Guwahati.

/True Copy,

By order,

Assistant Registrar