

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'C' BENCH  
MUMBAI**

**BEFORE: SHRI M.BALAGANESH, ACCOUNTANT MEMBER  
&  
MS.KAVITHA RAJAGOPAL, JUDICIAL MEMBER**

**ITA No.1220/Mum/2020  
(Assessment Year :2010-11)**

Asstt. Commissioner of Income Tax, 5 <sup>th</sup> Floor, Room No.506, Aayakar Bhavan, M.K.Road, Mumbai-400020	Vs.	M/s. India Steel Works Ltd., Rectifier House, 570 Naigaum Cross Road Wadala, Mumbai-400 031
<b>PAN/GIR No.AAACI1040B</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Revenue by	Shri R.A. Dhyani
Assessee by	None
<b>Date of Hearing</b>	<b>21/04/2022</b>
<b>Date of Pronouncement</b>	<b>21/04/2022</b>

**आदेश / O R D E R**

**PER M. BALAGANESH (A.M):**

This appeal in ITA No.1220/Mum/2020 for A.Y.2010-11 arises out of the order by the Id. Commissioner of Income Tax (Appeals)-12, Mumbai in appeal No.CIT(A)-12, Mumbai/10015/2017-18 dated 04/12/2019 (Id. CIT(A) in short) against the order of assessment passed u/s.154 of the Income Tax Act, 1961 (hereinafter referred to as Act) dated 31/03/2017 by the Id. Asst. Commissioner of Income Tax, Circle 6(3)(1) (hereinafter referred to as Id. AO).

2. None appeared on behalf of the assessee. We have learned the Id. DR and perused the materials available on record. On perusal of the records, we found that this revenue appeal is to be dismissed as not

maintainable in view of the recent Circular issued by the CBDT dated 08/08/2019 wherein the revenue has been directed to withdraw the appeal preferred by it before the Tribunal if the tax effect on the disputed issues is less than or equal to Rs.50,00,000/-. It is well settled that this Circular is binding on the revenue authorities.

3. The Id. DR stated that this appeal would not fall under the ambit of Circular dated 08/08/2019 as it falls in exception in para 10(c) of the said Circular. The Id. DR also pointed out that there was revenue audit objection in this case and the same has been accepted by the department and accordingly, this addition was made. But the Id. DR was not able to place on record the copy of revenue audit objection before us. Hence, we deem it fit and appropriate to dismiss this appeal on the ground of low tax effect by following the Circular with a liberty being given to the Revenue that in case if they are able to bring the copy of revenue audit objection on record, then the Revenue, if they so desire, may prefer a Miscellaneous Application before this Tribunal, in which event, this appeal shall get restored.

**5. In the result, appeal filed by the revenue is dismissed as not maintainable.**

Order pronounced on 21/04/2022 in the open Court.

**Sd/-**  
**(KAVITHA RAJAGOPAL)**  
JUDICIAL MEMBER

**Sd/-**  
**(M.BALAGANESH)**  
ACCOUNTANT MEMBER

Mumbai; Dated 21/04/2022  
KARUNA, sr.ps

**Copy of the Order forwarded to :**

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

//True Copy//

BY ORDER,

(Asstt. Registrar)  
ITAT, Mumbai