

आयकर अपीलिय अधिकरण "बी" न्यायपीठ पुणे में ।  
**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE**

**BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
 AND  
 SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER**

**आयकर अपील सं. / ITA No.808/PUN/2019  
 निर्धारण वर्ष / Assessment Year : 2015-16**

DCIT, Circle – 6,  
 Pune

.....अपीलार्थी / Appellant

**बनाम / V/s.**

Suttatti Enterprises Pvt. Ltd.,  
 Plot No. 43, Hadapsar,  
 INDL Estate, Haveli,  
 Pune – 411013

PAN : AACCS4191H

.....प्रत्यर्थी / Respondent

Assessee by : Shri Nikhil Pathak  
 Revenue by : Shri M.G. Jasnani

सुनवाई की तारीख / Date of Hearing : 27-05-2022  
 घोषणा की तारीख / Date of Pronouncement : 30-05-2022

**आदेश / ORDER**

**PER S.S. VISWANETHRA RAVI, JM :**

This appeal by the Revenue against the order dated 22-03-2019 passed by the Commissioner of Income Tax (Appeals)-4, Pune [‘CIT(A)'] for 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 Therefore, the appeal of Revenue is dismissed as withdrawn in terms of CBDT Circular mentioned here-in-above.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. In the result, the appeal of Revenue is dismissed.

Order pronounced in the open court on 30<sup>th</sup> May, 2022.

Sd/-  
(Inturi Rama Rao)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. Viswanethra Ravi)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 30<sup>th</sup> May, 2022.

रवि

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-4, Pune
4. The Pr. CIT-3, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच,  
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune