

**IN THE INCOME TAX APPELLATE TRIBUNAL 'B' BENCH, PUNE**

**SHRI R.S. SYAL, VICE PRESIDENT  
AND  
SHRI PARTHA SARATHI CHAUDHURY, JM**

**I.T.A. No. 577/PUN/2019 : A.Y. 2013-14**

The I.T.O. Ward 2(4), Aurangabad : Appellant

Vs.

M/s. Siddeshwar Ginning & Pressing Pvt. Ltd.  
At – Lihakhedi, Gut No. 480, Sillod,  
Aurangabad

**PAN : AAQCS 0902 C** : Respondent

Appellant by : Shri Suhas Dabade

Respondent by : None

Date of Hearing : 13-05-2022

Date of Pronouncement : 06-06-2022

**ORDER**

**PER PARTHA SARATHI CHAUDHURY, JM**

This appeal preferred by the Revenue emanates from order of the Id. CIT(A)-2, Aurangabad, dated 07-013-2019 for A.Y. 2013-14 as per the grounds of appeal on record.

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 low tax effect 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 06<sup>th</sup> June 2022

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

sd/-  
**(PARTHA SARATHI CHAUDHURY)**  
**JUDICIAL MEMBER**

Pune; Dated, this 06<sup>th</sup> day of June 2022  
Ankam

**Copy of the Order forwarded to :**

1. The Appellant.
2. The Respondent.
3. The The CIT(A)-2, Aurangabad
4. the Pr. CIT 2, Aurangabad
5. The D.R. ITAT 'B' Bench, Pune.
5. Guard File

BY ORDER,

**/// TRUE COPY ///**

Sr. Private Secretary  
ITAT, Pune.

		Date	
1	Draft dictated on	13-05-2022	Sr.PS
2	Draft placed before author	30-05-2022	Sr.PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS		Sr.PS
6	Kept for pronouncement on	06-06-2022	Sr.PS
7	Date of uploading of order	06-06-2022	Sr.PS
8	File sent to Bench Clerk	06-06-2022	Sr.PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		