



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE S/SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND ARUN KHODPIA, ACCOUNTANT MEMBER**

ITA No.178/CTK/2020

Assessment Year : 2016-17

Income Tax Officer, Ward-1, Balasore	Vs.	M/s. Nilgiri Engg. Co-operative Society, Main Road, Nilagiri, Balasore
PAN/GIR No.AAAAN 0926 D		
(Appellant)	..	(Respondent)

C.O.No.02/CTK/2021

(in ITA No.178/CTK/2020)

Assessment Year : 2016-17

M/s. Nilgiri Engg. Co-operative Society, Main Road, Nilagiri, Balasore	Vs.	Income Tax Officer, Ward-1, Balasore
PAN/GIR No.AAAAN 0926 D		
(Appellant)	..	(Respondent)

Assessee by : Shri K.K.Bal , AR
Revenue by : Shri S.C.Mohanty, Addl. CIT (DR)

Date of Hearing : 9/6/ 2022

Date of Pronouncement : 9/6/2022

ORDER

Per Bench

This is an appeal filed by the revenue against the order of the CIT(A) Cuttack dated 16.3.2020 for the assessment year 2016-17. The assessee has also filed cross objection in support of the order of the Id CIT(A).

2. At the outset, Id A.R. of the assessee submitted that in this appeal, the tax demand is Rs.41,45,154/-, which is below than Rs.50 lakhs and in view of CBDT Circular No.17/2019 dated 8.8.2019 , the appeal filed by the Revenue before the ITAT is not maintainable and to be dismissed as infructuous.

3. In reply, Id Sr DR supported the order of the Assessing Officer.

4. We have considered the rival submissions. We refer to the CBDT Circular No.17/2009 dated 8.8.2019, wherein, minimum threshold limit of tax effect for filing of appeals by the Revenue in ITAT has been enhanced to Rs.50 lakhs by revising earlier CBDT Circular No.03 of 2018 dated 11.7.2018 and the Revenue is required to withdraw/not press those appeals filed by the Revenue, in which tax effect is below Rs.50,00,000/-. Consequently, this appeal filed by the revenue is held to be not maintainable and is treated as withdrawn/not pressed. We clarify that the Revenue will be at liberty to approach the Tribunal u/s.254(2) of the Act, seeking recall of this order and, for restoration of appeal, if it is found that appeal of revenue is not covered by the aforesaid CBDT Circular.

5. In regard to cross objection, Id A.R. submitted that the cross objection is in support of the order of the Id CIT(A). As we have dismissed the appeal of the revenue on the ground of tax effect, therefore, the cross objection is dismissed as infructuous.

6. In the result, appeal of the revenue and cross objection of the assessee are dismissed.

Order dictated and pronounced in the open court on 9 /6/2022.

Sd/-
(Arun Khodpia)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 9 /06/2022
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : ITO, Ward, -1, Balasore
2. The Respondent/Assessee". M/s. Nilgiri Engg. Co-operative Society, Main Road, Nilagiri, Balasore
3. The CIT(A)-, Cuttack
4. Pr.CIT-, Cuttack
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary,
ITAT, Cuttack