

IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

**BEFORE SHRI R.S. SYAL, VICE PRESIDENT
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER**

**ITA No. 1157/PUN/2019
Assessment Year : 2010-11**

The I.T.O. Ward 1, Panvel-1

Appellant

V/s.

Sanjay S. Narkar
1, PT-1537, At Varse,
Tal. Roha, Dist. Raigad
PAN; ABVPN 8310 N

Respondent

Appellant : Shri M.G. Jasanani
Respondent by : None
Date of Hearing : 22-06-2022
Date of Pronouncement : ___06-2022

ORDER

PER SHRI S.S. VISWANETHRA RAVI, JM :

This appeal is filed by the Revenue against the order dated 07-02-2018 passed by the Commissioner of Income Tax (Appeals)- 2, Pune for assessment year 2010-11.

2. We note that this appeal was filed with a delay of 49 days. Upon hearing the Id. D.R, we find the reasons explained by the Id. .D.R., which clearly prevented the appellant-revenue in filing the appeal in time. Therefore, the delay of 49 days in filing this appeal is condoned.

3. 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 Therefore, the appeal of Revenue is dismissed as withdrawn in terms of CBDT Circular mentioned here-in-above.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 22nd June 2022

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

sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Pune; Dated : 22nd June 2022
Ankam

Copy of the Order forwarded to :

1. The Appellant.
2. The Respondent.
3. The CIT(A)-2, Thane
4. The Pr. CIT-2, Thane
5. DR, ITAT, "B" Bench, Pune.
6. Guard File.

BY ORDER,

/// TRUE COPY ///

Senior Private Secretary,
ITAT, Pune

		Date	
1.	Draft dictated on	22-06-2022	Sr.PS
2.	Draft placed before author	22-06-2022	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on	22-06-2022	Sr.PS
7.	Date of uploading order	22-06-2022	Sr.PS
8.	File sent to the Bench Clerk	22-06-2022	Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		