

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“D” BENCH, MUMBAI**

**BEFORE SHRI AMIT SHUKLA, JM, &  
SHRI S. RIFAUR RAHMAN, AM**

आयकरअपीलसं./ I.T.A. No. 3618/Mum/2018 &  
Cross Objection No. 49/Mum/2020  
(निर्धारणवर्ष / Assessment Year: 2013-14)

<b>ITO Wd. 25(2)(3),</b> C-10, R. No. 504, 5 <sup>th</sup> floor, Pratyakshkar Bhavan, Bandra Kurla Complex, Bandra, Mumbai-400 051	<b>बनाम/ Vs.</b>	<b>Mr. Denish Harilal Shah</b> Flat No. 101, 1 <sup>st</sup> floor, Paan Villa, Sarojini Road, Vile Parle(W), Mumbai-400 057
स्थायीलेखासं ./जीआइआरसं ./PAN No. AWGPS3773C		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	Shri Nimesh Yadav, Ld. DR
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Shri Bharat Kumar, Ld. AR
सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	21.06.2022
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	21.06.2022

आदेश / O R D E R

**Per Bench:**

The aforesaid appeal has been filed by the revenue and the Cross Objection filed by the assessee against the impugned order dated 27.03.2018, passed by Ld. CIT(A)-37, Mumbai for the quantum appeal of assessment passed u/s 143(3) for AY 2013-14.

2. At the outset, Ld. AR appeared on behalf of the assessee submitted that the tax effect of the relief granted by the Ld. Commissioner of Income Tax (Appeals) is below Rs. 50 lacs, and as per Circular No.17 of 2019 dated 08.08.2019 [F.No.279/Misc.142/2007-TTJ(Pt.) issued by the Central Board of Direct Taxes (CBDT), Department of Revenue, Ministry of Finance, Government of India, the CBDT has revised the monetary limit for filing appeals before the ITAT from the existing limit of Rs. 20 lacs to Rs. 50 lacs. In the light of the aforesaid facts, he submitted that this appeal is not maintainable and liable to be dismissed.

3. The Ld. Departmental Representative (DR) fairly conceded that this appeal is not maintainable in light of the aforesaid circular issued by the CBDT. The Ld. DR also did not point out that this appeal falls in any of the exceptions carved out in the above said circular.

4. We have gone through the order of the Ld. Commissioner of Income Tax (Appeals) and the grounds of appeals. We find that the tax effect in the above referred appeal is less than Rs. 50 lacs.

Accordingly, we dismiss the aforesaid appeal filed by the Revenue as not maintainable/withdrawn.

5. Since we have already dismissed the appeal of revenue as not maintainable, the Cross Objection as filed by the assessee as admitted by the Ld. Counsel of the assessee is treated as infructuous. Accordingly, the CO filed by the assessee is also dismissed.

6. In the result, the appeal filed by the revenue and CO filed by assessee stands **dismissed**.

*Orders pronounced in the open court on 21<sup>st</sup> June, 2022.*

*Sd/-*

(S. Rifaur Rahman)

Accountant Member

*Sd/-*

(Amit Shukla)

Judicial Member

मुंबई Mumbai;दिनांक Dated : 21/06/2022

*Sr.PS. Dhananjay*

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT- concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

**आदेशानुसार/ BY ORDER,**

**.उप/सहायकपंजीकार (Dy./Asstt.Registrar)**  
**आयकरअपीलीयअधिकरण, मुंबई/ ITAT, Mumbai**