

आयकरअपीलीयअधिकरण, विशाखापटणम पीठ, विशाखापटणम

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

**श्री दुव्वूरु आर एल रेड्डी, न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष
BEFORE SHRI DUVVURU RL REDDY, HON'BLE JUDICIAL MEMBER &
SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER**

**आयकर अपील सं./I.T.A.No.120/Viz/2014
(निर्धारण वर्ष / Assessment Year : 2008-09)**

Asst.Commissioner of Income Tax
Circle-1(1)
Visakhapatnam

(अपीलार्थी/ Appellant)

Vs. M/s Arrdy Engineering
Innovations (P) Ltd
(Formerly known as M/s Ardee
Business Services Pvt.Ltd.)
Visakhapatnam
[PAN : AABCA4800A]
(प्रत्यर्थी/ Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से / Respondent by

: Shri G.V.N.Hari, AR
: Shri ON Hari Prasada Rao, DR

सुनवाई की तारीख / Date of Hearing

: 25.08.2022

घोषणा की तारीख/Date of Pronouncement

: 30.08.2022

ORDER

Per Shri Duvvuru RL Reddy, Judicial Member :

This appeal is filed by the assessee against the order of the Commissioner of Income Tax (Appeals) [in short, "CIT(A)"], Visakhapatnam in ITA No.221/10-11/ACT,C-3(1)/VSP/2013-14 dated 03.02.2014 for the Assessment Year (A.Y.) 2008-09.

2. When this appeal is taken up for hearing, the Ld. Counsel for the assessee has submitted that the tax effect involved in this appeal is below

Rs.50 lakhs. As per the latest circular No.17/2019, dated 08.08.2019 of CBDT, which is in supersession of its Circular No.3/2018 dated 11.07.2018, in relation to filing of appeals before the Income Tax Appellate Tribunal, the appeals filed by the revenue are not maintainable. The Ld. D.R. has not raised any objection. In view of the above, the appeal filed by the revenue is not maintainable. Hence, the same is dismissed with a liberty to revenue to file Miscellaneous Application to recall the order in case the tax effect involved is more than the limit prescribed as per the circular or the case is covered by any of the exceptions in the circular.

3. In the result, the appeal of the revenue is dismissed as infructuous.

Order pronounced in the open court on 30th August, 2022.

Sd/-

(एस बालाकृष्णन)

(S.BALAKRISHNAN)

लेखा सदस्य/ACCOUNTANT MEMBER न्यायिकसदस्य/JUDICIAL MEMBER

Dated : 30.08.2022

L.Rama, SPS

Sd/-

(दुव्वूरु आर.एल रेड्डी)

(DUVVURU RL REDDY)

आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee- M/s Arrdy Engineering Innovations (P) Ltd (Formerly known as M/s Ardee Business Services Pvt.Ltd.), D.No.9-30-4, Balaji Nagar, Siripuram, Visakhapatnam
2. राजस्व/The Revenue - Asst.Commissioner of Income Tax, Circle-1(1) Visakhapatnam
3. प्रधान आयकर आयुक्त / The Commissioner of Income Tax-1, Visakhapatnam
4. The Commissioner of Income Tax (Appeals), Visakhapatnam
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम/ DR,ITAT, Visakhapatnam
- 6.गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam