



॥ आयकर अपीलीय न्यायाधिकरण, पुणे “बी” न्यायपीठ, पुणे में ॥

IN THE INCOME TAX APPELLATE TRIBUNAL, PUNE “B” BENCH, PUNE

BEFORE SHRI S. S. GODARA, JUDICIAL MEMBER

AND

SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

आयकरअपीलसं. / ITA No.1612/PUN/2019

निर्धारणवर्ष / Assessment Year : 2014-2015

Dy. Commissioner of Income Tax,  
Circle-1, Kolhapur

..... अपीलार्थी / Appellant

**बनाम / V/s.**

Shri Warana Industries Ltd.,  
Gat No.795, Tatyasaheb Kore Nagar,  
Chikurde Road, Warana Nagar, Dist. Kolhapur  
PAN: AAACW1694H

..... प्रत्यर्थी / Respondent

**&**

**CO No. 39/PUN/2022**

निर्धारणवर्ष / Assessment Year : 2014-2015

Shri Warana Industries Ltd.,  
Gat No.795, Tatyasaheb Kore Nagar,  
Chikurde Road, Warana Nagar, Dist. Kolhapur  
PAN: AAACW1694H

..... Cross Objector

**बनाम / V/s.**

Dy. Commissioner of Income Tax,  
Circle-1, Kolhapur

..... अपीलार्थी / Appellant

**द्वारा/ Appearances**

Assessee by : None

Revenue by : Shri M.G. Jasnani

सुनवाई की तारीख / Date of conclusive Hearing : 29/09/2022

घोषणा की तारीख / Date of Pronouncement : 06/10/2022



## आदेश / ORDER

**PER G. D. PADMAHSHALI, AM;**

By the present appeal, the Revenue challenged the order of Commissioner of Income Tax (Appeals)-1, Kolhapur [for short "**CIT(A)**"] dt. 25/07/2019 passed u/s 250 of the Income-tax Act, 1961 [for short "**the Act**"], which soared out of assessment order dt. 26/12/2017 passed u/s 143(3) by the Asst. Commissioner of Income Tax, Circle-1, Kolhapur [for short "**AO**"] for assessment year [for short "**AY**"] 2014-15 and whereas the assessee has filed a Cross Objection [for short "**CO**"] thereagainst claiming the appeal of Revenue as not maintainable for the reason of low tax effect [for short "**LTE**"].

2. When the case was called up for physical hearing, none represented the assessee, bearing in mind contents of CO, in the interest of justice we proceeded u/r 24 of the **ITAT-Rules**, to adjudicate the matters ex-parte on merits, which empowers this Tribunal to decide the appeal filed by the appellant ex-parte on merits where the appellant does not appear in person or through an authorised representative and the same is done placing on record a



no-objection from the learned departmental representative [for short "**DR**"] who without going into facts and grounds of appeal raised, entreated that the appeal of the revenue falls below the tax effect within the purview of Central Board of Direct Taxes [for short "**CBDT**"] Circular 17/2019 r.w. Circular 3/2018, however it is prayed that, a liberty should be given to Revenue to contest this appeal at any subsequent stage for the reasons stipulated in the foresaid circular by filing a Miscellaneous Application [for short "**MA**"] before the Tribunal to revive this appeal for an order of recalling.

3. Undisputedly the tax effect in the present appeal filed by the Revenue is below ₹50 Lakhs, and mindful to para 13 of the CBDT Circular No. 3/2018 r.w.c. 17/2019, we are inclined to dismiss this appeal due to "**LTE**", without going into the merits of the case. While disposing so, we are granting a liberty to the appellant revenue to revive the same by filing **MA** for recalling of this order at any stage to agitate the matter/issue set forth in the present appeal in accordance with the clauses as are contained in the



respective circulars of the CBDT, **ergo** we order accordingly. In view of our order dismissing the appeal of revenue on **LTE**, the **CO** filed by the assessee becomes infructuous.

**4. Resultantly, the appeal of the Revenue and Cross Objection of the assessee are dismissed, with no order as to cost.**

In terms of rule 34 of ITAT Rules, the order pronounced in the open court on this Thursday 06<sup>th</sup> day of October, 2022.

-S/d-

**S. S. GODARA**

**JUDICIAL MEMBER**

-S/d-

**G. D. PADMAHSHALI**

**ACCOUNTANT MEMBER**

पुणे / PUNE ; दिनांक / Dated : 06<sup>th</sup> day of October, 2022.

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Kolhapur (M.H.-India)
4. The CIT(A)-1, Kolhapur (M.H.-India)
5. DR, ITAT, Pune Bench 'B', Pune
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,  
वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय न्यायाधिकरण, पुणे / ITAT, Pune.