

आयकर अपीलीय अधिकरण “एक सदस्य मामला” न्यायपीठ नागपुर में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH, NAGPUR

(Through Virtual Court)

श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य के समक्ष ।  
BEFORE SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.122/NAG/2019  
निर्धारण वर्ष / Assessment Year : 2005-06

The Income Tax Officer,  
Ward – 2, Bhandara

.....अपीलार्थी / Appellant

बनाम / V/s.

The Bhandara Urban Co-operative Bank Ltd.,  
Gandhi Chowk, Bhandara – 441904

PAN : AAAFT7398G

.....प्रत्यर्थी / Respondent

Assessee by : Shri Sanket Bhattad

Revenue by : Shri G.J. Ninawe

सुनवाई की तारीख / Date of Hearing : 19-10-2022

घोषणा की तारीख / Date of Pronouncement : 21-10-2022

**आदेश / ORDER**

**PER S.S. VISWANETHRA RAVI, JM :**

This appeal by the Revenue against the order dated 28-02-2019 passed by the Commissioner of Income Tax (Appeals)-2, Nagpur [‘CIT(A)’] for assessment year 2005-06.

2. Admittedly, the tax effect involved in the appeal is below monetary limit fixed by the CBDT Circular vide its latest Circular No. 17/2019, dated 08-08-2019 and are not falling under the exceptions provided under the

above said circular. Thus, grounds raised by the Revenue in the appeal fails and the appeal is not maintainable. Therefore, the appeal of Revenue is dismissed as withdrawn in terms of CBDT Circular mentioned here-in-above, with a liberty to file appropriate application for restoration of appeal to the file.

3. In the result, the appeal of Revenue is dismissed.

Order pronounced in the open court on 21<sup>st</sup> October, 2022.

Sd/-  
(S.S. Viswanethra Ravi)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 21<sup>st</sup> October, 2022.  
रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-2, Nagpur
4. The Pr. CIT-2, Nagpur
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक सदस्य मामला" बेंच, नागपुर / DR, ITAT, "SMC" Bench, Nagpur.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune