

IN THE INCOME TAX APPELLATE TRIBUNAL  
“J” BENCH, MUMBAI  
BEFORE SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER &  
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

ITA No. 3315/Mum/2013  
(A.Y: 2008-09)

Asst. CIT – 16(3) Matru Mandir, Tardeo Road, Mumbai – 400007	Vs.	M/s. Twinkle Diamonds 404, Prasad Chambers Opera House, Mumbai – 400 001
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAAFT1133F		
Appellant	..	Respondent

Appellant by :	Shri.Rignesh Das.DR
Respondent by :	Shri.Mitesh Mehta.AR

Date of Hearing	20.10.2022
Date of Pronouncement	28.10.2022

आदेश / O R D E R

**PER PAVAN KUMAR GADALE JM:**

The revenue has filed the appeal against the order passed by the Commissioner of Income Tax (Appeals)-15, Mumbai passed u/s 143(3) r.w.s 144C and 250 of the Act.

2. At the time of hearing, the Ld.AR of the assessee submitted that the tax effect in the appeal is below Rs.50 lakhs and is covered by the CBDT Circular No. 17/2019 dated 08.08.2019. The Ld.DR has accepted the low tax effect aspects and applicability of CBDT circular. We find

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as per the CBDT Circular dated 08.08.2019, no appeal shall be filed by the revenue before the Hon'ble Tribunal where the tax effect is below Rs 50 lakhs. Further the circular of the CBDT is also applicable to the pending cases. Accordingly, we dismiss the revenue appeal on maintainability and low tax effect.

3. In case, if the revenue is able to provide evidence that the case falls under any of the exceptions provided in the circular issued by the CBDT. The revenue may prefer miscellaneous application for recalling of this order, if they so desire, in which circumstances, this order shall be recalled by the Hon'ble Tribunal.

4. In the result, the appeal filed by the revenue is dismissed.

Order pronounced in the open court on 28.10.2022.

Sd/-

(PRASHANT MAHARISHI)  
**ACCOUNTANT MEMBER**

Sd/-

(PAVAN KUMAR GADALE)  
**JUDICIAL MEMBER**

Mumbai, Dated 28.10.2022

KRK, PS

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

1. अपीलार्थी / The Appellant

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2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त(अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

( Asst. Registrar)  
ITAT, Mumbai