

**आयकरअपीलीयअधिकरण, विशाखापटणम पीठ, विशाखापटणम**

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

**श्री दुव्वूरु आर एल रेड्डी, न्यायिक सदस्य के समक्ष**

**BEFORE SHRI DUVVURU RL REDDY, HON'BLE JUDICIAL MEMBER**

**आयकर अपील सं./I.T.A.No.209/Viz/2022  
(निर्धारण वर्ष / Assessment Year : 2018-19)**

Income Tax Officer  
Ward-1  
Srikakulam

Vs. Primary Agricultural Co-  
operative Credit Society  
1-116, Haripuram  
Mandasa, Srikakulam  
**[PAN : AACAP0308D]**

**(अपीलार्थी/ Appellant)**

**(प्रत्यर्थी/ Respondent)**

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

: Shri G.V.N.Hari, AR  
: Shri Sankar Pandi, DR

सुनवाई की तारीख / Date of Hearing

: 04.01.2023

घोषणा की तारीख/Date of Pronouncement

: 06.01.2023

**आदेश /ORDER**

**Per Shri Duvvuru RL Reddy, Judicial Member :**

This appeal is filed by the revenue against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi in DIN & Order No.ITBA/NFAC/S/250/2022-23/1045776054(1) dated 21.09.2022 for the Assessment Year (A.Y.) 2018-19.

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 the 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.

Order pronounced in the open court on 6<sup>th</sup> January, 2023.

Sd/-  
(दुव्वूरु आर.एल रेड्डी)  
(DUVVURU RL REDDY)  
न्यायिक सदस्य/JUDICIAL MEMBER

Dated : 06. 01.2023  
L.Rama, SPS

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

1. राजस्व/The Revenue –Income Tax Officer, Ward-1, Srikakulam
2. निर्धारिती/ The Assessee– Primary Agricultural Co-operative Credit Society, 1-116, Haripuram, Mandasa, Srikakulam
3. The Principal Commissioner of Income Tax (Central), Visakhapatnam
4. आयकर आयुक्त (अपील)/ The Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम / DR,ITAT, Visakhapatnam
- 6.गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary  
ITAT, Visakhapatnam