

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

**BEFORE SHRI.VIJAY PAL RAO, JUDICIAL MEMBER  
ITA No.410/Ind/2022**

**Assessment Year: 2018-19**

<b>The Assistant Commissioner of Income Tax-4(1), Indore</b>	v.	<b>Durgesh Shukla, 94, Banganga Main Raod, Indore PAN-AUMPS6123J</b>
(Appellant)		(Respondent)

Assessee by:	None
Respondent by:	Sh. Ashish Porwal, Sr. DR
Date of hearing:	01.03.2023
Date of pronouncement:	22.03.2023

**ORDER**

**SHRI VIJAY PAL RAO, J.M.:**

This appeal by the Revenue is directed against the order dated 4<sup>th</sup> October, 2022 of CIT(A) (National Faceless Appeal Centre, Delhi) arising from order passed under Section 143(1) CPC Bangalore for the Assessment Year 2018-19.

2. None has appeared on behalf of the respondent/assessee when this appeal was called for hearing despite the notices issued. Since, the tax effect in the Revenue's appeal is not more than the monetary limit for filing the appeal prescribed by the CBDT, Circular No. 3 of 2018 which was revised and enhanced by Circular dated 08.08.2019 therefore, this appeal was taken up for hearing and disposal *ex-parte*.

3. I have heard the learned DR and carefully perused the relevant material on records. The revenue has challenged the order

of the CIT(A) in respect of the deletion of the addition of Rs. 69,381/- made by the AO under Section 36(1)(va) and tax effect of the same is Rs. 22,895/-. Since, this appeal is arising from the processing of CPC Bangalore under Section 143(1) therefore, this case does not fall in any of the exceptions prescribed in Para 10 of Circular No. 3 of 2018 dated 11.07.2018 even otherwise, the revenue has not claimed that this case fall under any of the exceptions. Accordingly, the appeal of the Revenue is not maintainable due to the tax effect not exceeding the monetary limit prescribed in Circular No. 3 / 2018 as well as the revised monetary limit vide press release dated 08.08.2019 and consequently liable to be dismissed.

4. In the result, the appeal of the Revenue is dismissed being not maintainable due to low tax effect.

Order pronounced on 22/03/2023 as per Rule 34 (4) of I.T.A.T. Rules, 1963.

*Sd/-*  
**[VIJAY PAL RAO]**  
**JUDICIAL MEMBER**

Dated: 22/03/2023

Indore/Allahabad

K.D. Azmi

Copy forwarded to: Durgesh Shukla

1. Appellant- The ACIT, Indore
2. Respondent-
3. CIT(A),
4. CIT
5. DR

By order  
Sr. P.S.