

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE 'C' BENCHES :: PUNE

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER &  
SHRI G.D. PADMAHSHALI, ACCOUNTANT MEMBER

ITA No.293/PUN/2018  
(A.Y. 2012-13)

ACIT, Circle-11, Pune	vs	Capgemini India Pvt. Ltd., Plant 2, Block A, Godrej IT Park, Godrej & Boyce Compound, Vikhroli (W), Mumbai.  PAN: AAACK 2632 B
Appellant/Revenue		Respondent/Assessee

Assessee by	:	Shri M.P. Lohia, Shri Nikhil Tiwari & Shri Rajendra Agiwal, ARs
Revenue by	:	Shri Anurag Shrivastava, CIT-DR
Date of hearing	:	17/05/2023
Date of pronouncement	:	17/05/2023

O R D E R

Per PARTHA SARATHI CHAUDHURY, JM:

This appeal preferred by the Revenue emanates from the order of Commissioner of Income Tax (Appeals)-55, Mumbai, dated 12.11.2017 for A.Y.2012-13 as per the grounds of appeal on record.

2. At the outset, Id.DR submitted before this Bench that the appeal of the Revenue is not maintainable in view of the low tax effect. In this regard, Id.DR has submitted a letter dated 17/05/2023 in support of his contention which is made part of this order:-

*"To,  
The Hon'ble Members,  
'C' Bench,  
Income Tax Appellate Tribunal,  
Pune Bench, Pune.*

Sir,

Sub:- Departmental Appeal in the case of M/s. Capgemini India Pvt. Ltd. A.Y. 2012-13 ITA No. 293/PUN/2018 – reg.

\* \* \* \*

Please refer to the above.

02. The above appeal was fixed for hearing before the Hon'ble 'C' bench of the ITAT, Pune on 17/05/2023. Base on the Assessee's Representative statements, a query was raised by the Bench about the tax effect in the Departmental appeal.

03. As directed, following is the addition to income which has been deleted by the CIT(A) and accordingly, the Department is in appeal before the Hon'ble bench:-

1. U/s 10A deduction increased by CIT(A) by Rs.3,76,230/-
2. U/s 14A disallowance deleted by CIT(A) of Rs.36,67,457/-

Thus, since the total effect on reduction of income is about Rs.40,43,687/-, the tax effect is likely to be much less than the stipulated Rs.50 lakhs. Hence, the appeal is not maintainable in light of the CBDT Circular No.17/2019, F.No.279/Misc.142/2007-ITJ(Pt.), dated 08/08/2019 read with CBDT Circular No.3/2018 dated 11/07/2018.

04. Submitted for kind consideration.

Yours faithfully,  
Sd/-  
(ANURAG SRIVASTAVA)  
Commissioner of Income-tax.  
(ITAT), (DR), Pune.  
(ON ROTATION)"

3. Ld.AR also admitted that the Revenue's appeal is not maintainable due to low tax effect.

4. Having heard the parties herein and considering the letter submitted by the Id.DR, it is evident that the instant appeal is not maintainable due to low tax effect as per CBDT Circular No.17/2019, dated 08/08/2019 read with CBDT Circular No.3/2018, dated 11/07/2018. However, we further hold that if in the near future, it is found that this case of the Revenue falls within one of the exceptions mentioned in the said circular, then Revenue shall be at liberty to

apply for revival of this appeal. With these observations, the appeal of the Revenue is dismissed on low tax effect.

5. In the result, Revenue's appeal stands dismissed.

Order pronounced in open Court on 17<sup>th</sup> May, 2023.

Sd/-  
(G.D. PADMAHALI)  
ACCOUNTANT MEMBER

Sd/-  
(PARTHA SARATHI CHAUDHURY)  
JUDICIAL MEMBER

Dated : 17<sup>th</sup> May, 2023

vr/-

Copy to :

1. The Appellant.
2. The Respondent.
3. The Pr. CIT concerned.
5. The DR, ITAT, "C" Bench Pune.
6. Guard File.

By Order

Senior Private Secretary  
ITAT, Pune.