

IN THE INCOME TAX APPELLATE TRIBUNAL

PANAJI BENCH : PANAJI

(THROUGH VIRTUAL HEARING)

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND

SHRI G.D. PADMAHSHALI, ACCOUNTANT MEMBER

ITA.No.179/PAN./2019
Assessment Year 2009-2010

The Asst. CIT, Circle-2(1) Aayakar Bhawan, EDC Complex, Patto, Panaji. Goa. PIN – 403 001	vs.	Rajaram Bandekar (Shrigao) Mines Pvt Ltd., 601, 6 th Floor, Dr. Ozler Forum, St. Andrew Church, Vasco Da Gama, Goa – 403 802 PAN AAACR9460L
(Appellant)		(Respondent)

For Revenue :	Shri N. Shrikanth
For Assessee :	Shri P.K. Bansal

Date of Hearing :	13.07.2023
Date of Pronouncement :	26.07.2023

ORDER

PER SATBEER SINGH GODARA, J.M. :

This Revenue's appeal for assessment year 2009-2010, arise against the CIT(A) Panaji-1, Panaji's order dated 26.02.2019, in case no.CIT(A), PNJ-1/10275/2012-13, in proceedings u/sec.143(3) of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. Both the learned representatives fairly stated during the course of hearing that the Revenue's instant appeal ITA.No.179/PAN./2019 involves tax effect of Rs.23,55,962/-;

as per column no.10 in Form No.36 before us and therefore, the same is lower than the prescribed minimum tax effect of Rs.50 lakhs as per the CBDT's circular no.17/2019 dated 08.08.2019 made applicable to all pending appeals; with retrospective effect. Faced with the situation, we dismiss the Revenue's instant appeal in very terms. Ordered accordingly.

3. This Revenue's appeal is dismissed in above terms.

Order pronounced in the open court on 26.07.2023.

Sd/-
[G.D. PADMAHSHALI]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 26th July, 2023

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A) Panaji-1, "Aayakar Bhavan", Plot No.5, EDC Complex, Patto Plaza, Panaji – 403 001.
4.	Pr. CIT, Panaji.
5.	D.R. ITAT, Panaji Bench, Panaji
6.	Guard File.

//By Order//

Assistant Registrar, ITAT, Pune Benches,
Pune.