

आयकर अपीलिय अधिकरण
मुंबई पीठ "एस एम सी" , मुंबई
श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष
IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "SMC", MUMBAI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER
आअसं. 1641/मुं/2023 (नि.व 2011-12)
ITA NO.1641/MUM/2023(A.Y 2011-12)

DCIT-8(2)(1), Mumbai
Room No.624, 6th Floor,
Aaykar Bhavan, M.K.Road,
Mumbai – 400 020

..... अपीलार्थी /Appellant

बनाम Vs.

Punjabi Ghasitaram Halwai Private Ltd.
1, G.Ghasitaram Estate, Jasmine Mill Road,
Mahim (East), Mumbai 400 017
PAN: AADCP-0964-G

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : Shri Rohan Shah

प्रतिवादी द्वारा/Respondent by : Shri Sunny Kachhwaha

सुनवाई की तिथि/ Date of hearing : 25/07/2023

घोषणा की तिथि/ Date of pronouncement : 25/07/2023

आदेश/ ORDER

This appeal by the Revenue is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [in short 'the CIT(A)] dated 14/03/2023, for the Assessment Year 2011-12.

2. Shri Rohan Shah, appearing on behalf of the assessee submitted at the outset that appeal filed by the Revenue suffers from low tax effect in the light of CBDT Circular No. Circular No.17/2019 dated 08/08/2019. The Id. Authorized Representative of the assessee pointed that the relief granted by the CIT(A) is in

respect of addition on account of bogus purchase. As per Form-36 total tax effect is Rs.0.30 lakhs only.

3. Shri Sunny Kachhwaha , representing the Department fairly admitted that the tax effect involved in the appeal is less than Rs.50,00,000/-.

4. Both sides heard. Undisputedly, the tax effect involved in the appeal is less than Rs.50,00,000/- i.e. the monetary limit specified by the CBDT vide Circular No.17/2019 dated 08/08/2019(supra) for filing of appeals by the Revenue before the Tribunal. As per Form -36 the tax effect is only Rs.30,000/-. Thus, without going into merits of the issue raised in appeal, the present appeal by the Revenue is dismissed on account of low tax effect.

5. Before parting, it is clarified that the Revenue shall be at liberty to approach the Tribunal for restoration of appeal, with the requisite material to show that the appeal is protected by the exceptions prescribed in Para 10 of the Circular dated 11-07-2018 and its amendment dated 20/08/2018.

6. In the result, appeal by Revenue is dismissed.

Order pronounced in the open Court on Tuesday the 25th day of July, 2023.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई/ Mumbai, दिनांक/Dated 25 /07/2023
Vm, Sr. PS (O/S)

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त CIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, Mumbai
5. गार्ड फाइल/Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)/
Sr.Private Secretary
ITAT, Mumbai