

आयकर अपीलीय अधिकरण न्यायपीठ नागपूर में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL, NAGPUR

(Through Virtual Court)

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.485/NAG/2016  
निर्धारण वर्ष / Assessment Year : 2008-09

Dy. CIT, Central Circle – 1(3),  
Nagpur

.....अपीलार्थी / Appellant

**बनाम / V/s.**

Shri Chaganlal Kunverjibhai Patel,  
Dhantoli, Nagpur – 440010

PAN : ACRPP0924H

.....प्रत्यर्थी / Respondent

Assessee by : Shri M.G. Moryani  
Revenue by : Shri Maurya Pratap

सुनवाई की तारीख / Date of Hearing : 20-07-2023

घोषणा की तारीख / Date of Pronouncement : 04-08-2023

**आदेश / ORDER**

**PER S.S. VISWANETHRA RAVI, JM :**

This appeal by the Revenue against the order dated 21-06-2016 passed by the Commissioner of Income Tax (Appeals)-3, Nagpur [‘CIT(A)’] for assessment year 2008-09.

2. Admittedly, the tax effect involved in the appeal is below monetary limit fixed by the CBDT Circular vide its latest Circular No. 17/2019, dated 08-08-2019 and are not falling under the exceptions provided under the above said circular. Thus, grounds raised by the Revenue in the appeal

fails and the appeal is not maintainable. Therefore, the appeal of Revenue is dismissed as withdrawn in terms of CBDT Circular mentioned here-in-above, with a liberty to file appropriate application for restoration of appeal to the file.

3. In the result, the appeal of Revenue is dismissed.

Order pronounced in the open court on 04<sup>th</sup> August, 2023.

Sd/-  
(Inturi Rama Rao)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. Viswanethra Ravi)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 04<sup>th</sup> August, 2023.  
रवि

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-3, Nagpur
4. The CIT (Central), Nagpur
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, नागपूर,  
/ DR, ITAT, Nagpur.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune