

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.302/PUN/2023
निर्धारण वर्ष / Assessment Year : 2014-15

The Income Tax Officer,
Ward – 3, Panvel

.....अपीलार्थी / Appellant

बनाम / V/s.

Smt. Seema Yogesh Awari,
102/103, Sai Shraddha Complex,
Ganpat Ali, Revdanda,
Alibag

PAN : AYCPA5532H

.....प्रत्यर्थी / Respondent

Assessee by : Shri Subodh Ratnaparkhi
Revenue by : Shri M.G. Jasnani

सुनवाई की तारीख / Date of Hearing : 14-08-2023
घोषणा की तारीख / Date of Pronouncement : 14-08-2023

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the Revenue against the order dated 12-01-2023 passed by the National Faceless Appeal Centre, Delhi ("NFAC") for assessment year 2014-15.

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 Therefore, the appeal of Revenue is dismissed as withdrawn in terms of CBDT Circular mentioned here-in-above, with a liberty to file appropriate application for restoration of appeal to the file.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 14th August, 2023.

Sd/-
(R.S. Syal)
VICE PRESIDENT

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

पुणे / Pune; दिनांक / Dated : 14th August, 2023.
रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The concerned CIT, Pune.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

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