

IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, JODHPUR
BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &
SHRI DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

ITA No. 62/Jodh/2020
(A.Y: 2010-11)

ITO, Ward-1(1) Udaipur, Rajasthan	Vs.	Sh. Sher Singh Choudhary Indraprasth Complex, Near Guru Nanak School, Udaipur-313001, Rajasthan.
PAN/GIR No. : AGHPC6473C		
Appellant	..	Respondent

Assessee by :	None
Revenue by :	Ms. Prerana Choudhary, JCIT DR

Date of Hearing	16.08.2023
Date of Pronouncement	16.08.2023

आदेश / O R D E R

PER PAVAN KUMAR GADALE JM:

The revenue has filed the appeal against the order of the order of the Commissioner of Income Tax (Appeals), Udaipur order passed u/s 143(3) and 250 of the Act.

2. At the time of hearing, it was brought to the knowledge of the bench, that the tax effect in the appeal is below Rs.50

lakhs and is covered by the CBDT Circular No. 17/2019 dated 08.08.2019. The Ld.DR has accepted the low tax effect aspects and applicability of CBDT circular. We find as per the CBDT Circular dated 08.08.2019, no appeal shall be filed by the revenue before the Hon'ble Tribunal where the tax effect is below Rs 50 lakhs. Further the circular of the CBDT is also applicable to the pending cases. Accordingly, we dismiss the revenue appeal on maintainability and low tax effect.

3. In case, if the revenue is able to provide evidence that the case falls under any of the exceptions provided in the circular issued by the CBDT. The revenue may prefer miscellaneous application for recalling of this order, if they so desire, in which circumstances, this order shall be recalled by the Hon'ble Tribunal.

4. In the result, the appeal filed by the revenue is dismissed.

Order pronounced in the open court on 16.08.2023.

Sd/-

(DR DIPAK P RIPOTE)
ACCOUNTANT MEMBER

Sd/-

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Jodhpur Dated 16.08.2023

KRK, PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A)
4. Concerned CIT
5. DR, ITAT, Jodhpur
6. Guard file.

//True Copy//

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आदेशानुसार/ BY ORDER,

(Asst. Registrar)
ITAT, Jodhpur