

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH :: NAGPUR

BEFORE SHRI R.S. SYAL, HON. VICE-PRESIDENT &
SHRI PARTHA SARATHI CHAUDHURY, HON. JUDICIAL MEMBER
(Through virtual hearing)

ITA No. 59/NAG/2019
(A.Y. 2012-13)

ITO, Ward-3(5), Nagpur.	vs	M/s. The Umred Mahila Sahakari Pat Purvatha Sanstha Maryadit, Umred, Nagpur. PAN : AAAJT 1537 B
Appellant/Revenue		Respondent/Assessee

Assessee by	:	None
Revenue by	:	Shri Sanjay Agrawal, DR
Date of hearing	:	23/08/2023
Date of pronouncement	:	28/08/2023

O R D E R

Per PARTHA SARATHI CHAUDHURY, JM:

This appeal preferred by the Revenue emanates from the order of Commissioner of Income Tax (Appeals)-2, Nagpur, dated 17.12.2018 for A.Y.2012-13 as per the grounds of appeal on record.

2. At the very outset, Id.DR of the Revenue has submitted that tax effect involved in the Revenue's appeal is below Rs.50.00 lakhs and as per the CBDT Circular No.17/2019 dated 08/08/2019 read with CBDT Circular No.3/2018 dated 11/07/2018, the appeal filed by the Revenue is not maintainable. None appeared on behalf of the assessee.

3. Having heard the Id.DR and considering the materials on record, we find that the appeal filed by the Revenue is not maintainable due to

low tax effect as per CBDT Circular No.17/2019, dated 08/08/2019 read with CBDT Circular No.3/2018, dated 11/07/2018. However, we further hold that if in the near future, it is found that this case of the Revenue falls within one of the exceptions mentioned in the said circular, then Revenue shall be at liberty to apply for revival of this appeal. With these observations, the appeal of the Revenue is dismissed on low tax effect.

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

Order pronounced in open Court on 28th August, 2023.

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

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Dated : 28th August, 2023

vr/-

Copy to :

1. The Appellant.
2. The Respondent.
3. The Pr. CIT concerned.
5. The DR, ITAT, Nagpur Bench, Nagpur.
6. Guard File.

By Order

// TRUE COPY //

Senior Private Secretary
ITAT, Pune.