

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. 49/NAG/2019  
(A.Y. 2011-12)

ITO, Ward-1, Khamgaon.	vs	Tarchand Motilal Kotecha, Kotecha Bhavan, Buldhan Road, Malkapur, Buldhana.  PAN : ANGPK 2296 R
Appellant/Revenue		Respondent/Assessee

C.O.No. 07/NAG/2019  
(Arising out of ITA No. 49/NAG/2019)  
(A.Y. 2011-12)

Tarchand Motilal Kotecha, Kotecha Bhavan, Buldhan Road, Malkapur, Buldhana.  PAN : ANGPK 2296 R	vs	ITO, Ward-1, Khamgaon.
Appellant/Revenue		Respondent/Assessee

Assessee by	:	Shri Vinay Kawdia, AR
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 by the Revenue and the Cross Objection (CO) by the assessee emanates from the order of Commissioner of Income Tax (Appeals)-1, Nagpur, dated 14.12.2018 for A.Y.2011-12 as per the grounds of appeal on record.

2. At the very outset, Id.AR of the assessee 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.

3. Ld.DR admitted the fact that the appeal of the Revenue is not maintainable due to low tax effect.

4. Having heard the parties 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. As the Revenue's appeal is dismissed on the ground of low tax effect, the CO filed by the assessee has become infructuous and is accordingly dismissed.

6. In the result, appeal of the Revenue and the CO of the assessee are dismissed.

Order pronounced in open Court on 28<sup>th</sup> August, 2023.

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

Sd/-  
(PARTHA SARATHI CHAUDHURY)  
JUDICIAL MEMBER

Dated : 28<sup>th</sup> 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

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Senior Private Secretary  
ITAT, Pune.