

IN THE INCOME TAX APPELLATE TRIBUNAL
“H” BENCH, MUMBAI

BEFORE SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER &
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER
ITA No. 1796/Mum/2016
(A.Y: 2011-12)

DCIT-10(1)(1), Room No. 209, Aayakar Bhavan, M.K.Road, Mumbai -400020.	Vs.	M/s. Ingersoll Rand Climate Solutions Pvt Ltd.(Trane India India Pvt Ltd),Unit No.31, 3 rd Floor, 2 nd Level, Kalpatru Square, Andheri Kurla Road, Andheri(E), Mumbai.-400059.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AACCT9322M		
Appellant	..	Respondent

CO No. 153/Mum/2016
(A.Y: 2011-12)

M/s. Ingersoll Rand Climate Solutions Pvt Ltd.(Trane India India Pvt Ltd),Unit No.31, 3 rd Floor, 2 nd Level, Kalpatru Square, Andheri Kurla Road, Andheri(E), Mumbai.-400059.	Vs.	DCIT-10(1)(1), Room No. 209, Aayakar Bhavan, M.K.Road, Mumbai -400020.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AACCT9322M		
Appellant	..	Respondent

Assessee by :	Shri.Ninad Patade.AR
Revenue by :	Shri Aditya Rai. Sr.DR

Date of Hearing	09.01.2024
Date of Pronouncement	09.01.2024

आदेश / O R D E R

PER BENCH:

1. The Revenue has filed the appeal against order passed u/sec 143(3) r.w.s 144C (13) of the Income Tax Act, 1961.

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.

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5. Since the revenue appeal is dismissed due to low tax effect, the Cross Objection filed by the assessee becomes infructuous and is dismissed.

6. In the result, the appeal filed by the revenue and the cross objection filed by the assessee are dismissed .

Order pronounced in the open court on 09.01.2024.

Sd/-
(OM PRAKSH KANT)
ACCOUNTANT MEMBER

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Mumbai, Dated 09.01.2024

KRK, PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त(अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

*ITA No. 1796/Mum/2016&CO.No.153/Mum/2016
M/s. Ingersoll Rand Climate Solutions Pvt Ltd, Mumbai.*

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आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

(Asst. Registrar)
ITAT, Mumbai