

**IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH MUMBAI**

**BEFORE SHRI BR BASKARAN, ACCOUNTANT MEMBER &
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA No. 1419/Mum/2023
(Assessment Year: 2007-08)**

DCIT Central Circle-2(3) Room No. 803, 8 th Floor, Prathishtha Bhavan (Annexe), M.K. Road, Churchgate, Mumbai- 400020	बनाम/ Vs.	M/s. Aarey Drugs Pharmaceuticals Ltd E-34, MIDC Tarapur, Bhoisar, Thane- 401506
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAACA5253A		
(अपीलार्थी /Appellant)		(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से / Appellant by :	None
प्रत्यर्थी की ओर से/Respondent by :	Shri Manoj Kumar Sinha - Sr. AR

सुनवाई की तारीख / Date of Hearing	06/07/2023
घोषणा की तारीख /Date of Pronouncement	07/07/2023

आदेश / ORDER

PER PAVAN KUMAR GADALE - JM:

The revenue has filed an appeal against the order passed by the Commissioner of Income Tax (Appeals)- 46, passed u/s 250 of the Act.

2. At the time of hearing, it was brought to the knowledge of 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 07.07.2023.

Sd/-
(BR BASKARAN)
ACCOUNTANT MEMBER

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Mumbai, Dated: ../07/2023

Shubham Lohar

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.

3. आयकर आयुक्त (अपील) / Concerned CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Mumbai
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

1.

उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Mumbai