

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "SMC", MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
AND
SMT. RENU JAUHARI, ACCOUNTANT MEMBER**

**ITA No.3579/M/2023
Assessment Year: 2016-17**

Income Tax Officer- 19(1)(1), 501, Piramal Chambers, Lalbaug, Mumbai- 400 012 (Appellant)	Vs.	Ms. Alisha Girish Agarwal, 68 Nepean Sea Road, Charni Road, Mumbai – 400 006 PAN: AIXPA8331K (Respondent)
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Present for:

Assessee by : Shri Sameer Agarwal, A.R.

Revenue by : Shri C.T. Mathews, Sr. D.R.

Date of Hearing : 21 . 05 . 2024

Date of Pronouncement : 29 . 05 . 2024

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Revenue against the order dated 07.08.2023, impugned herein, passed by the National Faceless Appeal Center (NFAC)/Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) under section 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2016-17.

2. Admittedly tax effect, as appears in column No.10 of form No.36 filed by the Revenue Department is Rs.12,48,000/-. The CBDT vide Circular No.3/2018 dated 11.07.2018 succeeded with **Circular No.17/2019**, F. No. 279/Misc.142/2007-ITJ(Pt.) **dated 08.08.2019** has prescribed the monetary limit i.e. Rs.50 lakhs, therefore, considering the fact that tax effect involved in the instant case is less than the monetary limit fixed for filing the appeal before the Tribunal, this appeal is not maintainable.

3. In the result, instant appeal filed by the Revenue Department stands dismissed as withdrawn.

Order pronounced in the open court on 29.05.2024.

**Sd/-
(RENU JAUHARI)
ACCOUNTANT MEMBER**

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.