

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

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
AND
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No.518/MUM/2024
Assessment Year: 2015**

DCIT – 3(3)(1) Room No. 522, Aayakar Bhawan, Churchgate, Mumbai - 400020	Vs.	M/s. Shree Ramkrishna Exports Pvt. Ltd., EE-6011, Bharat Diamond, Bourse G Block, Bandra Kurla Complex (East) Mumbai – 400051 PAN: AARCS2442Q
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Ajay R. Singh, A.R.
Revenue by : Smt Mahita Nair, SR. D.R.

Date of Hearing : 12 . 06 . 2024
Date of Pronouncement : 25 . 06 . 2024

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Revenue against the order dated 07-12-2023, 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. 2015.

2. Admittedly in this case tax effect is less than 50,00,000/-. As per CBDT Circular No.17/2019 dated 8th August, 2019, the Revenue is precluded from filing any appeal before the Tribunal in case the tax effect involved in a case is less than Rs.50,00,000/- and this factual position has been fairly conceded by the Ld. D.R. therefore, the present appeal is not maintainable, hence the same is hereby dismissed being infructuous, however subject to liberty to the department to seek recall of this order, in case the present appeal is found to be maintainable at any stage for any technical reasons.

3. in the result, this appeal is dismissed being not maintainable.

Order pronounced in the open court on 25.06.2024.

**Sd/-
(GIRISH AGRAWAL)
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.