

आयकर अपीलीय अधिकरण, हैदराबाद पीठ में  
IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "A", HYDERABAD

BEFORE

SHRI MANJUNATHA G. ACCOUNTANT MEMBER  
&  
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER

आ.अपी.सं / ITA No.417/Hyd/2022  
(निर्धारण वर्ष / Assessment Year: 2019-20)

DCIT, Central Circle-1(4) Vs. MK Infra & Developers  
Hyderabad Hyderabad  
[PAN :ABDFM5500F]

अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri P.Vinod, AR  
राजस्व द्वारा/Revenue by: Shri Vamsi Krishna, DR

सुनवाई की तारीख/Date of hearing: 09 /10/2024  
घोषणा की तारीख/Pronouncement on: 09/10/2024

आदेश / ORDER

**PER K. NARASIMHA CHARY, J.M:**

Aggrieved by the order dated 16/06/2022 passed by the learned Commissioner of Income Tax (Appeals)-11, Hyderabad ("Ld. CIT(A)"), in the case of M.K.Infra & Developers ("the assessee") for the assessment year 2019-20, Revenue preferred this appeal.

2. We have heard the learned DR appeared on behalf of the Revenue. It is found that pursuant to the mandate of section 268A, the CBDT has issued Circular No. 09 of 2024, dated 17/09/2024 with retrospective effect, revising the monetary limit to Rs.60,00,000/- for not filing appeals before the Tribunal. It is further found that as the tax effect involved in the instant appeal is less than Rs.60,00,000/-, the extant appeal is not maintainable. The learned DR although supported the order

of the Assessing Officer, but could not controvert the fact that tax effect involved in this appeal is less than Rs.60,00,000/-.

3. Going by the prescription of the aforementioned Circular, it is palpable that the Instruction is applicable to the pending appeals also with retrospective effect and there is a clear-cut direction to the Department to withdraw or not press such appeals filed before the ITAT, wherein tax effect is less than Rs.60,00,000/-. We are, therefore, of the view that the Revenue should have either not filed the instant appeal before the Tribunal or withdrawn the same as the tax effect in this case is admittedly less than the prescribed limit, i.e., Rs. 60,00,000/- for not filing the appeal. Accordingly, we dismiss the instant appeal without going into merits of the case.

4. In the result, the appeal of the Revenue stands dismissed.

Order pronounced in the Open Court on 9<sup>th</sup> October, 2024.

**Sd/-**

**(MANJUNATHA G.)**

**ACCOUNTANT MEMBER**

Hyderabad,

Dated: 09/10/2024

*L.Rama, SPS*

**Sd/-**

**(K. NARASIMHA CHARY)**

**JUDICIAL MEMBER**

Copy forwarded to:

1. The Deputy Commissioner of Income Tax, Central Circle-1(4), 7<sup>th</sup> Floor, Aayakar Bhavan, Basheerbagh, Hyderabad
2. M/s M.K.Infra & Developers, 8-3-1114/1, Flat No.2, Lakshmi Krishna Nilayam, Kesava Nagar, Srinagar Colony, Hyderabad
3. The Pr.CIT (Central Circle), Hyderabad
4. The DR, ITAT, Hyderabad
5. GUARD File

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ITAT, HYDERABAD