

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

BEFORE

SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER
&
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आ.अपी.सं / ITA No.84/Hyd/2019
(निर्धारण वर्ष / Assessment Year: 2014-15)

Income Tax Officer Vs. Smt.Bathina Sravya
Ward-2 Nellore
Nellore [PAN : AHRPB3054F]

अपीलार्थी / Appellant प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Ms.S.Sandhya, AR
राजस्व द्वारा/Revenue by: Shri Madan Mohan Meena, DR

सुनवाई की तारीख/Date of hearing: 23/10/2024
घोषणा की तारीख/Pronouncement on: 24/10/2024

आदेश / ORDER

PER K. NARASIMHA CHARY, J.M:

Aggrieved by the order dated 26/11/2018 passed by the learned Commissioner of Income Tax (Appeals)-11, Tirupati ("learned CIT(A)"), in the case of Smt.Sravya Bathina ("the assessee") for the assessment year 2014-15, 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We are, therefore, of the view that the Revenue should have either not filed the instant appeal before the Tribunal or withdrawn the same as the tax effect in this case is admittedly less than the prescribed limit, i.e., Rs. 60,00,000/- for not filing the appeal.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 24th October, 2024.

Sd/-

(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Hyderabad,
Dated: 24/10/2024
L.Rama, SPS

Sd/-

(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Copy forwarded to:

1. The Income Tax Officer, Ward-2, Nellore
2. Smt.Bathina Sravya, D.No.24/161, Shanti Nagar, Nellore
3. The Pr.CIT, Tirupati
4. The DR, ITAT, Hyderabad
5. GUARD File

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ITAT, HYDERABAD