

आयकर अपीलियअधिकरण, विशाखापटणम पीठ, विशाखापटणम
IN THE INCOME TAX APPELLATE TRIBUNAL,
VISAKHAPATNAM "DIVN" BENCH, VISAKHAPATNAM
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष

BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER
&
SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER

आयकर अपील सं./ I.T.A. Nos. 57, 58, 59, 60, 61 & 62/Viz/2025
(निर्धारण वर्ष / Assessment Year : 2013-14, 2012-13, 2014-15, 2015-16,
2016-17 & 2018-19)

Deputy Commissioner of Income Tax, Central Circle-2, Visakhapatnam. (अपीलार्थी/ Appellant)	Vs.	Vamsee Krishna Kuppannagari, Parvathipuram. PAN: AIVPK2261L (प्रत्यर्थी/ Respondent)
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C.O. Nos.9, 10, 11, 12, 13 & 14/Viz/2025
(In आयकर अपील सं./ I.T.A. Nos. 57, 58, 59, 60, 61 & 62/Viz/2025)
(निर्धारण वर्ष / Assessment Year : 2013-14, 2012-13, 2014-15, 2015-16,
2016-17 & 2018-19)

Vamsee Krishna Kuppannagari, Parvathipuram. PAN: AIVPK2261L (अपीलार्थी/ Appellant)	Vs.	Deputy Commissioner of Income Tax, Central Circle-2, Visakhapatnam. (प्रत्यर्थी/ Respondent)
अपीलार्थी की ओर से/ Assessee by	:	Smt. A. Aruna
प्रत्यर्थी की ओर से / Revenue by	:	Dr. Aparna Villuri, Sr. AR
सुनवाई की तारीख / Date of Hearing	:	07/04/2025
घोषणा की तारीख/Date of Pronouncement	:	08/04/2025

ORDERPER Bench:

The captioned appeals (I.T.A. Nos. 57, 58, 59, 60, 61 & 62/Viz/2025) are filed by the Revenue against the orders of the Learned Commissioner of Income Tax (Appeals)-3, Visakhapatnam and the details are as follows:

Sl no	ITA No.	Asst. Year	Date of order	DIN & Order No.	Arising out of order U/s.
1.	57/Viz/2025	2013-14	26/11/2024	ITBA/APL/S/250/2024-25/1070656240(1)	147
2.	58/Viz/2025	2012-13	26/11/2024	ITBA/APL/S/250/2024-25/1070656608(1)	143(3) r.w.s 147
3.	59/Viz/2025	2014-15	26/11/2024	ITBA/APL/S/250/2024-25/10706565521(1)	147
4.	60/Viz/2025	2015-16	26/11/2024	ITBA/APL/S/250/2024-25/1070656354(1)	147
5.	61/Viz/2025	2016-17	26/11/2024	ITBA/APL/S/250/2024-25/1070656473(1)	147
6.	62/Viz/2025	2018-19	27/11/2024	ITBA/APL/S/250/2024-25/1070693116 (1)	147

The assessee has also raised Cross Objections (C.O. Nos.9, 10, 11, 12, 13 & 14/Viz/2025). Since the Revenue's appeals and Cross Objections are connected and pertain to the same assessee, all these appeals and the COs are clubbed, heard together and disposed of in this consolidated order.

3. At the outset, the Ld. Departmental Representative submitted before us that all the six appeals filed by the Revenue may be permitted to be withdrawn as the tax effect involved in these cases is

below Rs.50 Lakhs. The Ld. AR did not object to the submission of the Ld. DR.

4. The CBDT vide Circular No.17/2019 dated 08.08.2019 has revised the monetary limit for filing the appeals before the Tribunal to Rs.50 Lakhs. Further, CBDT vide letter dated 20.08.2019 has also clarified that Circular No.17/2019 would be applicable to all pending appeals. In such circumstances, the present appeals filed by the Revenue are not maintainable considering the low tax effect involved therein. It is ordered accordingly and the appeals of the Revenue are dismissed with a liberty to the Department to file a Miscellaneous Application before the Tribunal for recalling the order, if the requisite material is brought in to show that the appeal is protected by the exceptions prescribed in para-10 of the Circular dated 11.07.2018.

5. In the result, all the six appeals of the Revenue are dismissed.

6. Since the Revenue's appeals for the AYs 2013-14, 2012-13, 2014-15, 2015-16, 2016-17 & 2018-19 are dismissed as not maintainable considering the low tax effect, the adjudication of Cross Objections filed by the assessee in the respective Assessment Years becomes infructuous. Accordingly, the Cross Objections filed by the assessee are dismissed.

7. In the result, appeals filed by the Revenue are dismissed and the Cross Objections filed by the assessee are dismissed.

Pronounced in the open Court on 08th April, 2025.

Sd/-
(S. BALAKRISHNAN)
लेखा सदस्य/ACCOUNTANT MEMBER न्यायिकसदस्य/JUDICIAL MEMBER

Dated :08/04/2025

OKK - SPS

आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee – Vamsee Krishna Kuppannagari, 2-7-73, Sri Venkateswara Colony, Rayagada Board, Pravathipuram, Andhra Pradesh – 535501.
2. राजस्व/The Revenue – DCIT, Central Circle-3, 5th Floor, Direct Taxes Building, MVP Colony, Visakhapatnam, Andhra Pradesh-530017.
3. The Principal Commissioner of Income Tax,
4. आयकर आयुक्त (अपील)/ The Commissioner of Income Tax
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम/ DR, ITAT, Visakhapatnam
6. गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam