

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

**BEFORE SMT. BEENA PILLAI, JUDICIAL MEMBER  
AND**

**SMT.RENU JAUHRI, ACCOUNTANT MEMBER**

**I.T.A. No.2213/Mum/2024  
(Assessment year 2010-11)**

Income-tax Officer, Room No.147, 1 <sup>st</sup> Floor, AayakarBhavan, M.K. Marg, Mumbai-400 020	vs	Sumangal Commodities Pvt. Ltd., A-Wing, 1 <sup>st</sup> Floor, Shah Arcade-1, Rani Sati Marg, Malad, Mumbai-400 097 <b>PAN : AAGCS4844K</b>
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee represented by	Dr. K. Shivaram, Sr. Adv.
Department represented by	ShriDharamveer D. Yadav, Sr.DR

Date of hearing	09-10-2024
Date of pronouncement	16-10-2024

**ORDER**

**PER BEENA PILLAI, JM:**

At the time of hearing, it was brought to the knowledge of the Bench that the tax on disputed amount in this case is below Rs.60 lakhs, therefore covered by CBDT Circular No.5/2024dated15/03/2024.We find as per the CBDT Circular No.5/2024dated 15/03/2024, no appeal shall be filed by the Revenue before the *Tribunal* where the tax effect is below Rs.60 lakhs. In the present case, the Assessing Officer has raised tax demand for the assessment year under consideration is Rs.18,00,000/-.

2. The Ld.DR though accepted the low tax effect in this appeal placed reliance on the exception clause 3(i) of CBDT Circular No. 5/2024 to support the case of the revenue. He has filed a letter dated 06/08/2024 by the Pr. CIT-5 in support of his submission, which is placed on record.

2.1. In our view, the Circular No.5 of the CBDT is applicable to the present appealsince, the tax demand raised by the revenue authority is below Rs.60 lakhs. Thus the present appeal is liable to be dismissed on low tax effect. However, the revenue is given liberty to move appropriate application for recall of the present order in accordance with the law, if it is subsequently found that the issue contested in this appeal is covered by any of the exceptions in the CBDT circular.

3. **Accordingly, we dismiss the Revenue's appeal on maintainability and low tax effect.**

4. **In the result, the appeal filed by the revenue stands dismissed.**

**Order pronounced in the open court on 16/10/2024.**

**Sd/-**

**(RENU JAUHRI)**

**ACCOUNTANT MEMBER**

Place: Mumbai

Dated: 16<sup>th</sup> October, 2024

Pavanan

**Sd/-**

**(BEENA PILLAI)**

**JUDICIAL MEMBER**

प्रतिलिपिअग्रेषित**Copy of the Order forwarded to :**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी /The Respondent.
3. आयकरआयुक्त CIT
4. विभागीयप्रतिनिधि ,आय.अपी.अधि., मुंबई/DR, ITAT,  
Mumbai
6. गार्डफाइल/Guard file.

BY ORDER,

//True Copy//

Asstt.Registrar, **ITAT, Mumbai**