

IN THE INCOME TAX APPELLATE TRIBUNAL "J" BENCH, MUMBAI
**BEFORE SHRI D. KARUNAKARA RAO, ACCOUNTANT MEMBER AND
SHRI PAWAN SINGH, JUDICIAL MEMBER
ITA No.2356/M/2015 (AY 2011-2012)**

ITO (TDS)-1(1)(3), R.No.806, K.G. Mittal Hospital Bldg, Charni Road, Mumbai-002.	बनाम/ Vs.	M/s. Bevenue Infra Projects Pvt Ltd., 9/10, Adi House, Gokhle Road (N), Dadar (W), Mumbai – 400 0028.
स्थायी लेखा सं./PAN : AACCB7624A		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से / Appellant by	:	Shri Sambit Mishra
प्रत्यर्थी की ओर से/ Respondent by	:	Ms. Devki Shah, DR

सुनवाई की तारीख /Date of Hearing : 13.02.2017

घोषणा की तारीख /Date of Pronouncement : 13.02.2017

आदेश / O R D E R

PER D. KARUNAKARA RAO, AM:

This appeal filed by the Revenue on 24.4.2015 is against the order of the CIT (A)-59, Mumbai dated 25.2.2015 for the assessment year 2009-2010. In this appeal, Revenue raised the following solitary ground which reads as under:-

"On the facts and in the circumstances of the case and in law, the Ld CIT (A) erred in deleting the short deduction u/s 201(1) and interest u/s 201(1A), holding that the assessee was liable to deduction tax u/ 194C and not u/s 194J of the Act without appreciating the correct nature of the services and the fact that the books of account of the assessee showed the fees as "professional fees" paid for the services rendered by Shri Ajay Phansekar Proprietor of M/s. Swamini Construction."

2. At the outset, Ld Counsel for the assessee briefly narrated the facts of the case and demonstrated that the tax effect involved in this case is Rs. 3,66,649/- ie below Rs. 10 lakhs. Therefore, this case is covered by the CBDT **Circular No.21/2015, dated 10.12.2015** which is relevant for the proposition that *the appeals filed by the Revenue with a tax effect of Rs. 10 lakhs and below are to be either dismissed by the Tribunal as not maintainable or not pressed by the Revenue.*

3. After hearing both the parties, we are of the opinion, considering the low tax effect involved in the present case ie below Rs. 10 lakhs, the instant appeal filed by the Revenue is required to be dismissed since, the same are not maintainable. Accordingly I order.

4. In the result, both the appeals filed by the Revenue are dismissed.

Order pronounced in the open court on 13th February, 2017.

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

मुंबई Mumbai; दिनांक 13.02.2017

व.नि.स./ OKK, Sr. PS

Sd/-
(D. KARUNAKARA RAO)
ACCOUNTANT MEMBER

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR,
ITAT, Mumbai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,
उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai