

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD SMC BENCH, AHMEDABAD**

[Coram: Pramod Kumar AM]

I.T.A. Nos.3464 & 3466/Ahd/2015
Assessment Years: 2007-08 & 2005-06

Dy. Commissioner of Income Tax,**Appellant**
Circle – 1(1)(2), Ahmedabad.

Vs.

Avtarsingh Khurana, **Respondent**
75, Safal Vihan,
Near Eklavya School,
Sarkhej Sanand Road,
Ahmedabad . 380 058.
[PAN: AFHPK 5758 B]

Appearances by:

Deepak Suthria *for the appellant*
P.M. Mehta & G.M. Thakar *for the respondent*

Date of concluding the hearing: 21.08.2017
Date of pronouncing the order: 22.08.2017

O R D E R

1. By way of these appeals, the Assessing Officer has challenged correctness of the two separate orders, both dated 21.09.2015, passed by the learned CIT(A)-1, Ahmedabad for the assessment years 2007-08 & 2005-06, on the following grounds :-

Assessment Year: 2007-08:-

- “1. The Id. CIT(A) has erred in law and on facts in deleting the penalty of Rs.6,74,857/- levied u/s.271(1)(c) of the I.T. Act.
2. On the fact and in the circumstances of the case and in law, the CIT(A) ought to have upheld the order of the Assessing Officer to the extent mentioned above since the assessee has failed to disclose his true income/book profit. .
3. The appellant prays that the order of CIT(A) on the above grounds be set aside and that of the Assessing Officer be restored to the above extent.”

Assessment Year: 2005-06:-

- “1. The Id. CIT(A) has erred in law and on facts in deleting the penalty of Rs.6,46,374/- levied u/s.271(1)(c) of the I.T. Act.
2. On the fact and in the circumstances of the case and in law, the CIT(A) ought to have upheld the order of the Assessing Officer to the extent mentioned above since the assessee has failed to disclose his true income/book profit. .
3. The appellant prays that the order of CIT(A) on the above grounds be set aside and that of the Assessing Officer be restored to the above extent.”

2. I have noticed that the tax effect involved in these appeals is less than Rs.10,00,000/-. In view of this undisputed fact and in the light of CBDT Circular No.21/2015 dated 10th December, 2015, I am of the considered view that these appeals are liable to be dismissed as withdrawn for the simple reason that tax effect involved in these appeals is less than Rs.10,00,000/-.

3. In the result, both the appeals are dismissed. Pronounced in the open court today on the 22nd day of August 2017.

Sd/-
Pramod Kumar
(Accountant Member)

Dated: Ahmedabad, the 22nd day of August, 2017.

Copies to: (1) *The appellant* (2) *The respondent*
 (3) *CIT* (4) *CIT(A)*
 (5) *DR* (6) *Guard File*

By order

Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad