IN THE INCOME TAX APPELLATE TRIBUNAL
RAJKOT BENCH, RAJKOT

[Conducted through E-Court at Ahmedabad]

सर्वश्री एन.के. बिल्लैया, लेखा सदस्य एवं महावीर प्रसाद, न्यायिक सदस्य के समक्ष ।

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER And
SHRI MAHAVIR PRASAD, JUDICIAL MEMBER

आयकर अपील सं./I.T.A. No.495/Rjt/2013
(**निर्धारण वर्ष /** Assessment Year : 2008-2009)

DCIT, Central Cir – 2, Rajkot.	**बनाम**/ Vs.	Shri Vashrambhai G. Ramani, 22, Ranchod Nagar Society, Kuvadava Road, Rajkot.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : BFLPR 5056 N		
(अपीलार्थी /**Appellant**)	..	(प्रत्यर्थी / **Respondent**)

अपीलार्थी ओर से / **Appellant by** :	Shri Ranjit Singh, CIT-D.R.
प्रत्यर्थी की ओर से/**Respondent by** :	--None--

सुनवाई की तारीख / **Date of Hearing**	03/01/2018
घोषणा की तारीख /**Date of Pronouncement**	04/01/2018

आदेश / O R D E R

PER MAHAVIR PRASAD, JUDICIAL MEMBER:

This is an appeal by the department against the order of the Commissioner of Income Tax(Appeals)-IV, Ahmedabad, dated 23/10/2013 for the Assessment Year (AY) 2008-09.

2. At the outset, the ld. Counsel for the assessee submitted that the appeal of the Revenue needs to be dismissed on account of low tax effect. Ld. Departmental Representative fairly admitted that the tax effect is less than the limit of Rs.10 Lacs prescribed in the CBDT Circular No.21 of 2015 dated 10.12.2015.

3. We have heard both the parties and perused the material available on record. We find that *prima-facie* this appeal of the Revenue is not maintainable in view of CBDT Circular No. 21/2015 in F.No.279/Misc. 142/2007-ITJ (Pt) dated 10th December 2015, vide which it has been provided that if the tax effect by virtue of the Commissioner of Income-tax (Appeals)'s order is below Rs. 10 lacs, then that order would not be challenged before the Tribunal in further appeal. The Board has provided exceptions at clause (8) of the Instructions wherein it has been provided that these instructions will not be applicable, if vires of any provisions has been quashed by impugned order or addition was made on some audit objections or the addition relates to undisclosed foreign assets/bank accounts, etc. We find that the present case does not fall within the exception clause and the tax is less than Rs.10 lacs. Therefore, the present appeal is not maintainable and hence dismissed.

4. In the result, the appeal filed by the Revenue is dismissed.

This Order pronounced in Open Court on	**04/01/2018**

Sd/-	Sd/-
एन.के. बिल्लैया	महावीर प्रसाद
(लेखा सदस्य)	(न्यायिक सदस्य)
(N.K. BILLAIYA)	(MAHAVIR PRASAD)
ACCOUNTANT MEMBER	**JUDICIAL MEMBER**

Ahmedabad; Dated 04/01/2018

Priti Yadav, Sr. PS

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

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

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad