

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

[Coram: Pramod Kumar AM]

ITA No.287/Ahd/2014
Assessment Year: 2007-08

**Dy. Commissioner of Income Tax,
Circle – 3, Ahmedabad.**

.....**Appellant**

Vs.

**Japan International,
Ranjit Hosiery Mill Compound,
Near Bansidhar Mill,
Naroda Road,
Ahmedabad – 380 025.
[Pan: AABFJ 3465 H]**

..... **Respondent**

Appearances by

R.P. Maurya *for the appellant*
Urvashi Shodhan *for the respondent*

Date of concluding the hearing: 29.01.2018
Date of pronouncing the order: 29.01.2018

O R D E R

1. By way of this appeal, the Assessing Officer has challenged correctness of the order dated 11.11.2013, passed by the learned CIT(A)-VI, Ahmedabad for the assessment year 2007-08, on the following grounds :-

- “(1) *The CIT(A) has erred in law and on facts by deleting the addition to the value of Fringe Benefit amounting to Rs.28.69 lacs by way of advertisement, car maintenance and travelling expenses.*
- “(2) *The CIT(A) has not appreciated the fact that expenditure incurred on advertisement, sales promotion and sales coupon has an element of Fringe Benefit to employees which is covered by the deeming provision of section 115WB(2)(D).*

On the facts 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”

2. I have noticed that the tax effect involved in this appeal 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No.21/2015 dated 10th December, 2015, I am of the considered view that this appeal is liable to be dismissed as withdrawn for the simple reason that tax effect involved in this appeal is less than Rs.10,00,000/-.

3. In the result, appeal is dismissed. Pronounced in the open Court on this 29th day of January, 2018.

Sd/-
Pramod Kumar
(Accountant Member)

Dated: Ahmedabad, the 29th day of January, 2018.

PBN/*

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