

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD BENCH

**Before: Shri Rajpal Yadav, Judicial Member
and Shri Amarjit Singh, Accountant Member**

**ITA No. 3070 & CO No. 214 /Ahd/2016
Assessment Year 2009-10**

The ITO, Ward-3(1)(4), Ahmedabad (Appellant/Respondent)	Vs	M/s. Purnima Adv. Agency P. Ltd. 5, Sweta Park Society, Nr. Menekbaug Hall, Ambawadi, Amedabad-15 PAN: AAACP9266G (Respondent/Cross Objector)
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**Revenue by: Shri Prasoon Kabra, Sr. D.R.
Assessee by: Shri Pranav N. Shah**

Date of hearing : 27-04-2018
Date of pronouncement : 10-05-2018

आदेश/ORDER

PER : AMARJIT SINGH, ACCOUNTANT MEMBER:-

This Revenue's appeal and assessee's cross objection for A.Y. 2009-10, arise from order of the CIT(A)-9, Ahmedabad dated 02-09-2016, in proceedings under section 143(3) r.w.s. 147 of the Income Tax Act, 1961; in short the Act.

2. The Revenue's sole substantive ground challenges the lower appellate order deleting the addition made on account of disallowance of Rs. 23,31,799/- u/s. 14A of the act. There is no dispute that the net tax effect in the instant appeal is less than Rs. 10 lacs. We find that the Central Board of Direct Taxes; hereafter the Board has issued the circular no. 21/2015 dated 10-12-2015

clearly envisaging therein that department's pending appeals before the tribunal/high courts are to be withdrawn/not pressed as per the above stated circular. The same has been declared to be having retrospective effect in other words. We take into consideration the above stated Board's circular and dismiss the instant appeal accordingly.

3. This Revenue's appeal is dismissed as having low tax effect.

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4. Since the appeal of the Revenue has been dismissed on account of low tax effect as supra, therefore, the cross objection filed by the assessee also stands dismissed.

5. In the combined result, both the appeal of the revenue and cross objection of the assessee are dismissed.

Order pronounced in the open court on 10-05-2018

**Sd/-
(RAJPAL YADAV)
JUDICIAL MEMBER**

**Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER**

Ahmedabad : Dated 10/05/2018

आदेश क० तालम अ० षत / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलार्थ अधिकरण,
अहमदाबाद