

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**AHMEDABAD “B” BENCH**

**(BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMBER  
& SHRI AMARJIT SINGH, ACCOUNTANT MEMBER)**

**ITA. No: 3134/AHD/2016  
(Assessment Year: 2008-09)**

<b>D.C.I.T., Circle-4(1)(2), Ahmedabad</b>	<b>V/S</b>	<b>M/s. Vimal Oil and Foods Ltd. 4<sup>th</sup> Floor, Heritage Building, Nr. Grand Bhagwati Hotel, Ahmedabad</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

**PAN: AABCV0765H**

**Appellant by : Shri Mudit Nagpal, Sr. D.R.  
Respondent by : Ms. Ira Kapoor, A.R.**

**(आदेश)/ORDER**

Date of hearing : 22 -05-2018

Date of Pronouncement : 23 -05-2018

**PER MAHAVIR PRASAD, JUDICIAL MEMBER**

1. This appeal by the Revenue is directed against the order of the Ld. CIT(A)-8, Ahmedabad dated 23.09.2016 pertaining to A.Y. 2008-09.

2. At the outset, the Id. 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.

Order pronounced in Open Court on	23 - 05- 2018
-----------------------------------	---------------

Sd/-

**(AMARJIT SINGH)**  
**ACCOUNTANT MEMBER True Copy**  
Ahmedabad: Dated 23 /05/2018

Sd/-

**(MAHAVIR PRASAD)**  
**JUDICIAL MEMBER**