

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, JAIPUR

श्री विजय पाल राव, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष
BEFORE: SHRI VIJAY PAL RAO, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA No. 754/JP/2018
निर्धारण वर्ष / Assessment Year : 2008-09

The ITO, Ward-7(1), Jaipur.	बनाम Vs.	Sh. Mukesh Kumar Meena 37, Bhagirath Nagar, Tonk Road, Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AGXPM 1175 D		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri P.C. Parwal (C.A.)
राजस्व की ओर से / Revenue by : Shri J. C. Kulhari (J.CIT)

सुनवाई की तारीख / Date of Hearing : 27/07/2018
उदघोषणा की तारीख / Date of Pronouncement: 30/07/2018

आदेश / ORDER

PER: VIJAY PAL RAO, J.M.

This appeal by the Revenue is directed against the order dated 15.03.2018 of CIT(A), Jaipur for the assessment year 2008-09. The Revenue has raised the following grounds as under:-

"Appeal is filed on the following grounds against the order of Id. CIT(A)-III, Jaipur in appeal No.797/JPR/2015-16 dated 15.03.2018 in the case of Sh. Mukesh Kumar Meena, 37, Bhagirath Nagar, Tonk Road, Jaipur for the A.Y. 2008-09 :-

- i. *On the facts and in the circumstances of the case, the CIT(A) has erred in deleting the addition of Rs. 40,86,209/- on account of short term capital gain relying upon the decision of the Hon'ble ITAT vide order dated 27.06.2017 in ITA No.515/JP/2015*
 - ii. *Whether on the facts and in the circumstances of the case the CIT(A) was justified in law in holding that the date of transfer was 01.63.2006?*
 - iii. *Whether on the facts and in the circumstances of the case the CIT(A) was justified in law in holding that the date of transfer was not 26.07.2007?*
 - iv. *Whether on the facts and in the circumstances of the case the CIT(A) was justified in law in holding that claim of transfer u/s 45(3) on 01.03.2006 was sham and ruse to evade capital gain tax when veil has been lifted by the AO by mustering facts ?*
 - v. *Whether on the facts and in the circumstances of the case, the CIT(A) has erred in deleting the addition of Rs.1,41,604/- on account of unexplained expenditure u/s 69C of IT Act,1961?*
 - vi. *The appellant craves leave to add, alter, amend, withdraw or insert any ground or grounds of appeal before or at the time of hearing of the appeal."*
2. It is apparent that the Id. CIT(A) has deleted addition made of Rs. 40,86,209/- and further Rs. 1,41,604/- on account of unexplained expenditure U/s 69C therefore, tax effect is not exceeding Rs. 20 lacs whereas as per the Circular No. 3/2018 dated 11.07.2018 of CBDT the Department shall withdraw all the appeals having tax effect not exceeding Rs. 20 lacs pending before the Tribunal. Hence, when the tax

effect in this appeal of the Revenue is not exceeding the limits provided in the Circular No. 3/2018 the same is not maintainable. Accordingly the appeal of the Revenue is dismissed.

In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open court on 30/07/2018.

Sd/-

(विक्रम सिंह यादव)
(Vikram Singh Yadav)

लेखा सदस्य / Accountant Member
जयपुर / Jaipur

दिनांक / Dated:- 30/07/2017.

*Santosh.

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

1. अपीलार्थी / The Appellant- The ITO, Ward-7(1), Jaipur.
2. प्रत्यर्थी / The Respondent- Sh. Mukesh Kumar Meena, Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File {ITA No. 754/JP/2018}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar