

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. 765/JP/2018
निर्धारण वर्ष / Assessment Year : 2015-16

The ITO, Ward-2(1), Ajmer.	बनाम Vs.	Smt. Anjana Mittal Guru Kripa, Mehboob Ki Kothi, Anasagar Link Road, Ajmer.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: ABXPM 3153 C		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : None
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 27.03.2018 of CIT(A), Ajmer for the assessment year 2015-16. The Revenue has raised the following grounds as under:-

" In view of the facts and circumstances of the case the Ld. CIT(A), Ajmer has erred in:

1. deleting the addition of Rs. 41,56,396/- made U/s 68 of the I.T. Act, 1961 on account of bogus claim of LTCG U/s 10(38) and addition of Rs. 83,128/- made U/s 69C of the I.T. Act for commission payment, without appreciating the facts of the case and modus operandi of the scheme which clearly prove that all the transactions were sham transactions and used as a colorable device to create documentary evidences for converting unaccounted money into tax exempt income;

2. deleting both the additions without appreciating the fact that the assessee made bogus claim of LTCG by availing accommodation entries in listed companies incorporated with a view to provide accommodation entry. M/s PS IT Infrastructure & Services Limited was one of such company whose director also admitted that this company is a paper company;

3. The appellant craves to add, amend, alter, deleted or modify the above grounds of appeal before or at the time of hearing."

2. None has appeared on behalf of the assessee-respondent this appeal was called for hearing. It is apparent that the Id. CIT(A) has deleted addition of Rs. 41,56,396/- made U/s 68 of the IT Act and further addition of Rs. 83,128/- made U/s 69C of the Act for commission payment, 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-2(1), Ajmer.
2. प्रत्यर्थी / The Respondent- Smt. Anjana Mittal, Ajmer.
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. 765/JP/2018}

Sd/-

(विजय पाल राव)

(Vijay Pal Rao)

न्यायिक सदस्य / Judicial Member

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar