

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**AHMEDABAD “C” BENCH**

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

**ITA. Nos: 1148 & 365/AHD/2014  
(Assessment Years: 1999-2000 & 2006-07)**

<b>Income Tax Officer, Ward- 8 (3), Ahmedabad</b>	<b>V/S</b>	<b>Shri Rama Multi Teck Ltd. 603- Sakar Bldg., Nr. Vadilal House, Navrangpura, Ahmedabad</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

**ITA. No: 1523/AHD/2014  
(Assessment Year: 2008-09)**

<b>The DCIT, Circle-8, Ahmedabad</b>	<b>V/S</b>	<b>Shri Rama Multi Teck Ltd. 603- Sakar Bldg., Nr. Vadilal House, Navrangpura, Ahmedabad</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

**ITA. Nos: 1194 & 1195/AHD/2015  
(Assessment Years: 2005-06 & 2009-10)**

<b>The DCIT, Circle-4(1)(1), Ahmedabad</b>	<b>V/S</b>	<b>Shri Rama Multi Teck Ltd. 603- Sakar Bldg., Nr. Vadilal House, Navrangpura, Ahmedabad</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

**PAN: AAJCS1563N**

**Appellant by : Shri Lalit P Jain, Sr. D.R.**  
**Respondent by : Shri Bandish S. Soparkar, A.R.**

**(आदेश)/ORDER**

Date of hearing : 30 -08-2018  
Date of Pronouncement : 31-08-2018

**PER BENCH**

1. These five appeals by the Revenue are directed against the order of the Ld. CIT(A)-XIV, Ahmedabad dated 15.02.2014, 21.11.2013, 21.02.2014 & 23.02.2015 pertaining to A.Ys. 1999-2000, 2005-06, 2006-07, 2008-09 & 2009-10.
2. At the outset, the ld. Counsel for the assessee submitted that the present appeal of the Revenue needs to be dismissed on account of low tax effect in view of the recent CBDT Circular No. 3 of 2018 dated 11.07.2018. Ld. Departmental Representative fairly admitted that the tax effect involved in this appeal is less than the limit prescribed by the aforesaid CBDT Circular.
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 the recent CBDT Circular No. 03/2015 in F.No.279/Misc. 142/2007-ITJ (Pt) dated 11<sup>th</sup> July 2018, vide which it has been decided by the Board that no departmental appeals should be filed before the Tribunal if the tax effect by

virtue of the Commissioner of Income-tax (Appeals)'s order is below Rs. 20 lacs. The Board has provided exceptions at clause (10) of the Instructions wherein it has been provided that these instructions will not be applicable, where the Constitutional validity of the provisions of an Act/Rule is under challenge or where Board's order, notification, instruction or circular has been held to be illegal or where Revenue Audit objection in the case has been accepted by the Department or where 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.20 lacs. Therefore, the present appeal is not maintainable and hence dismissed.

4. In the result, all the appeals filed by the Revenue are dismissed.

Order pronounced in Open Court on	31- 08- 2018
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Sd/-

**(AMARJIT SINGH)**  
**ACCOUNTANT MEMBER True Copy**  
Ahmedabad: Dated 31/08/2018

Sd/-

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

Rajesh

Copy of the Order forwarded to:-

1. The Appellant.
2. The Respondent.
3. The CIT (Appeals) –
4. The CIT concerned.
5. The DR., ITAT, Ahmedabad.
6. Guard File.

By ORDER

Deputy/Asstt.Registrar  
ITAT,Ahmedabad