

आयकर अपीलीय अधिकरण।
IN THE INCOME TAX APPELLATE TRIBUNAL
'SURAT' BENCH, SURAT
BEFORE SHRI RAJPAL YADAV, JUDICIAL MEMBER
AND
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER

Sr.No.	ITA No. & Asstt.Year	Name of Appellant	Name of Respondent
1.	761/Ahd/2011 Asstt.Year 2007-08	ITO, Ward-4 Bharuch.	Vijesh P. Jamadar Dandia Bazar Bharuch. PAN : ACHPJ 7661 F
2.	762/Ahd/2011 Asstt.Year 2007-08	ITO, Ward-4 Bharuch.	Mehamoodbhai P. Jamadar Dandia Bazar Bharuch. PAN : ACAPJ 5828 P
3.	763/Ahd/2011 Asstt.Year 2007-08	ITO, Ward-4 Bharuch.	Babubhai P. Jamadar Dandia Bazar Bharuch. PAN : ACAPJ 5829 N

अपीलार्थी/ (Appellant)	प्रत्यर्थी/ (Respondent)
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Revenue by :	Smt.Smita Nair, Sr.DR
Assessee by :	Shri B.T. Thakkar, CA

सुनवाई की तारीख/Date of Hearing : 14/11/2018

घोषणा की तारीख /Date of Pronouncement: 14/11/2018

आदेश/O R D E R

PER RAJPAL YADAV, JUDICIAL MEMBER:

These three appeals by the Revenue are against separate orders of the ld.CIT(A)-IV, Ahmedabad of even dated i.e. dated 20.10.2010 passed in the cases of three different assesseees. By the impugned orders, the ld.CIT(A) has given relief of Rs.15,87,231/- in each case of the assesses mentioned above, on account of valuation of immovable property, and the Revenue is aggrieved by

the action of the Id.CIT(A) in granting relief to the assessee. Since issue is common in all appeals, for the sake of convenience, we proceed to dispose of them by this common order.

2. At the very outset, it is pointed out by the Id.counsel for the assesseees that the present appeals of the Revenue cannot be admitted due to lack of pecuniary jurisdiction. He submitted that as per recent CBDT Circular, the Board has directed the Department not to file appeal before the Tribunal where tax effect is below Rs.20 lakhs. He pointed out that tax effect in the present cases, taken individually is below monetary limit prescribed by the CBDT, and therefore, appeals of the Revenue are liable to be dismissed at the threshold. When the Bench pointed out to the Id.DR about maintainability Revenue's appeals before the Tribunal in view of above CBDT circular cited by the other side, the Id.DR was unable to dispute the same, but left to Tribunal to decide the appeal in accordance with law.

3. We have heard Id.DR and gone through the impugned orders. We find that appeals of the Revenue filed on 10.3.2011 are hit by recent CBDT instruction no.3 of 2018 dated 11.08.2018 whereby the Board has prohibited its subordinate authorities from filing of the appeal before the Tribunal against the order of the CIT(A) where the tax effect by virtue of the relief given by the CIT(A) is less than Rs.20 lakhs. The instructions have been made applicable with retrospective effect, meaning thereby, these instructions are applicable on pending appeals also. In the present case, in individual case, the tax effect on the disputed addition does not exceed Rs.20 lakhs, which has not been disputed by the Id.DR. Therefore, the present appeals of the Revenue are hit by the CBDT Circular and hence not maintainable. Further, Id.DR has not pointed out whether the case of the Revenue fall within the ambit of exceptions provided in the Circular or not. Thus, keeping in view the above CBDT circular and

provisions of section 268A of the Income Tax Act, we are of the view that the present appeals of the Revenue deserve to be dismissed. They are accordingly dismissed.

However, it is observed that in case on re-verification at the end of the AO it comes to the notice that the tax effect is more or Revenue's case falls within the ambit of exceptions provided in the Circular, then the Department will be at liberty to approach the Tribunal for recall of this order. Such application should be filed within the time period prescribed in the Act. In view of the above, the appeals of the Revenue are dismissed due to low tax effect.

4. In the result, appeals of the Revenue are dismissed due to low tax effect
Order pronounced in the Court on 14th November, 2018 at Surat.

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

Sd/-
(RAJPAL YADAV)
JUDICIAL MEMBER

Surat; Dated 14/11/2018

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण / DR, ITAT,
6. गार्ड फाईल / Guard file.

देशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Surat

1. Date of dictation- 14-11-2018
2. Date on which the typed draft is placed before the Dictating Member 14-11-2018
3. Date on which the approved draft comes to the Sr.P.S./P.S. -
4. Date on which the fair order is placed before the Dictating Member for Pronouncement
5. Date on which the file goes to the Bench Clerk .. : 14/11/2018
6. Date on which the file goes to the Head Clerk.....
7. The date on which the file goes to the Assistant Registrar for signature on the order.....
Date of Despatch of the Order.....