

**आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL,**  
**"C" BENCH, AHMEDABAD**  
**BEFORE SHRI RAJPAL YADAV, JUDICIAL MEMBER**  
**AND**  
**SHRI AMARJIT SINGH, ACCOUNTANT MEMBER**

**ITA No.2396/Ahd/2015**  
**With**  
**CO No.175/Ahd/2015**  
**निर्धारण वर्ष/ Asstt. Year: 2007-08**

ACIT, Cir.5 Ahmedabad.	Vs.	Rasna Pvt Ltd. Rasna House, Opp: Sears Tower Panchvati, Ahmedabad 380006.
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(Applicant)	(Responent)
Revenue by :	Shri Lalit P. Jain, Sr.DR
Assessee by :	Shri P.F. Jain, AR

सुनवाई की तारीख/Date of Hearing : 22/01/2019  
घोषणा की तारीख /Date of Pronouncement: 22/01/2019

**आदेश/O R D E R**

**PER RAJPAL YADAV, JUDICIAL MEMBER:**

Revenue is in appeal before the Tribunal against order of Id.CIT(A)-9, Ahmedabad dated 19.5.2015 passed for the Asstt.Year 2007-08. On receipt of notice on the Revenue's appeal, the assessee has filed cross objection bearing no.CO No.175/Ahd/2015.

2. Only ground raised in the appeal of the Revenue is that the Id.CIT(A) has in quashing the order passed under section 143(3) r.w.s. 147 of the Income Tax Act.
3. The Id. counsel for the assessee at the outset submitted that the appeal of the Revenue deserves to be dismissed on account of low tax effect involved

in it. He submitted that the tax effect on the assessed income of Rs.43,64,582/- is below Rs.20 lakhs, and therefore, by virtue of the CBDT instruction bearing no.3 of 2018 dated 11.08.2018, the Revenue is prohibited from filing appeal before the Tribunal therefore, the present appeal is not maintainable at the threshold. The Id.DR has not disputed applicability of above circular cited by the Id.counsel for the assessee, 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, which is applicable to pending appeals also, and provisions of section 268A of the Income Tax Act, we are of the view that the appeal of the Revenue deserves to be dismissed. It is 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.

4. As far as CO filed by the assessee is concerned, the same is merely in support of the order of the Id.CIT(A) and hence not sustainable for adjudication. It stands dismissed.

5. In the result, appeal of the Revenue is dismissed due to low tax effect. CO of the Revenue is also dismissed.

**Order pronounced in the Court on 22<sup>nd</sup> January, 2019 at Ahmedabad.**

**Sd/-**  
**(AMARJIT SINGH)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(RAJPAL YADAV)**  
**JUDICIAL MEMBER**

Ahmedabad; Dated 22/01/2019