

आयकर अपीलीय अधिकरण, सुरत न्यायपीठ, सुरत
**IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT**
श्री सी.एम.गर्ग, न्यायिक सदस्य तथा श्री ओ.पी.मीना, लेखा सदस्य के समक्ष
**BEFORE SHRI C.M.GARG, JUDICIAL MEMBER
AND SHRI O.P.MEENA, ACCOUNTANT MEMBER**

आ.अ.सं./I.T.A. No.2955/AHD/2015/SRT
निर्धारण वर्ष/Assessment Year : 2011-12

The Income Tax Officer, Ward-7, Vapi – 396 195.	Vs. Smt.Purnima Sunil Agrawal, 902, Orchid Tower, Chharwada Road, Vapi District, Valsad – 396 195.
अपीलार्थी Appellant	[PAN: AAVPA 0055 E] प्रत्यर्थी/ Respondent

आ.अ.सं./I.T.A. No.3324/AHD/2014/SRT
निर्धारण वर्ष/Assessment Year : 2007-08

The Income Tax Officer, Ward-2(1)(1), Surat.	Vs. Shri Nanubhai Govindbhai Ahir (HUF), Village Hazira, Taluka – Choryasi, Dist: Surat – 394 270.
अपीलार्थी Appellant	[PAN: AABHN 9278 G] प्रत्यर्थी/ Respondent

आ.अ.सं./I.T.A. No. 3325/AHD/2014/SRT
निर्धारण वर्ष/Assessment Year : 2007-08

The Income Tax Officer, Ward-2(1)(1), Surat.	Vs. Shri Dayalbhai Govindbhai Ahir (HUF), Village Hazira, Taluka Choryasi, Dist. Surat – 394 270.
अपीलार्थी Appellant	[PAN: AAHHD 7570 H] प्रत्यर्थी/ Respondent

आ.अ.सं./I.T.A. No. 3326/AHD/2014/SRT
निर्धारण वर्ष/Assessment Year : 2007-08

The Income Tax Officer, Ward-2(1)(1), Surat.	Vs.	Shri Dayalbhai Govindbhai Ahir, Village Hazira, Taluka Choryasi, Dist. Surat – 394 270. [PAN: BEAPA 3520 G]
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

आ.अ.सं./I.T.A. No.1723/AHD/2016/SRT
निर्धारण वर्ष/Assessment Year : 2010-11

The Income Tax Officer, Silvassa Ward, Silvassa.	Vs.	Smt.Neelu Manoj Kothari, 23, OI DC Housing Compelx, Naroli Road, Silvassa. [PAN: ACFPK 2352 N]
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

आ.अ.सं./I.T.A. No.1575/AHD/2016/SRT
निर्धारण वर्ष/Assessment Year : 2012-13

Deputy Commissioner of Income Tax, Circle-2(3), Surat.	Vs.	A B C Corporation, 6/1910, Ambica Mention, Nr. Moti Baug, Jadakhadi, Mahidharpura, Surat – 395 003. [PAN: AAPFA 1819 C]
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से /Assessee by	None.
राजस्व की ओर से /Revenue by	Shri B.P.K.Panda - Sr.DR

सुनवाई की तारीख/ Date of hearing:	06.12.2018
उद्घोषणा की तारीख/Pronouncement on	06.12.2018

आदेश /ORDER

PER BENCH:

1. These six appeals filed by the Revenue are directed against the separate orders of learned Commissioner of Income Tax (Appeals)-Valsad, learned Commissioner of Income Tax (Appeals)-II, Surat, learned Commissioner of Income Tax (Appeals)-Valsad,

learned Commissioner of Income Tax (Appeals)-1, Surat and learned Commissioner of Income Tax (Appeals)-II, Surat(in short "the CIT (A)") dated 18.08.2015, 23.09.2014, 22.04.2016, 21.03.2016 & 29.09.2014 pertaining to Assessment Years 2011-12, 2007-08, , 2010-11 and 2012-13 respectively.

2. We have heard the parties and perused the material available on record and find that tax effect involved in these six appeals are below Rs. 20 Lakhs. The ld. DR also did not dispute this fact. We find that the CBDT vide Circular No.3/2018 Dated 11.07.2018 [F.No.279/ Misc.142/ 2007-ITJ (Pt)] has revised the monetary limit for filing of appeal before Tribunal fixing the tax effect limit at Rs.20 lacs. The said Circular supersedes the earlier Circular(s) issued on the subject of tax effect and applies to all pending appeal retrospectively. The Board has provided exceptions provided under para 10 of the Circular wherein it has been provided that the issues related is to be contested (a) where the Constitution validity of the provision of the Act or Rule is under challenge or (b) where Board`s order, Notification, Instruction or Circular has been held to be illegal or ultra vires, or (c) where Revenue Audit objections has been accepted by the Department or (d) where the addition relates to undisclosed foreign

assets/bank accounts, etc. and by amendment dtd. 20.08.2018 following clauses added or (e) where addition is based on information from external sources like-CBI/ED/DRI/SFIO/GST-DGGI or (f) where prosecution filed by Department is pending in Court.

3. We find that the present cases do not fall within the exceptions clause and the tax demand is less than Rs.20 lacs. Therefore, the present six appeals are not maintainable as per recent Circular (Supra) and hence dismissed. However, we may make it clear that the Revenue is at liberty to approach to this Tribunal for recalling this order, if it comes to the notice of the AO that the tax effect is more than the monetary limit provided under Circular or Revenue's case is fall within ambit of the exceptions provided in the said Circular.

4. In the result, six appeals of the Revenue are dismissed.

5. The order pronounced in the open court on 06.12.2018.

Sd/-

(सी.एम.गर्ग /C.M. GARG)

न्यायिकसदस्यतथा/JUDICIAL MEMBER

Sd/-

(ओ.पी.मीना/O.P.MEENA)

लेखासदस्यकेसमक्ष /ACCOUNTANT MEMBER

सुरत/ Surat, दिनांक Dated: 6th December, 2018/S.Gangadhara Rao, Sr.PS

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

By order

/ / TRUE COPY / /

Assistant Registrar, Surat