

**IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD 'A1' BENCH, AHMEDABAD**

[Coram: Justice P P Bhatt, President and Pramod Kumar, Vice President]

ITA No.2501/Ahd/2017
Assessment Year: 2013-14

**Income Tax Officer,
Ward – 3(3)(15), Ahmedabad.**

.....**Appellant**

Vs.

Alpesh Dhanjibhai Prajapati,
Opp. Railway Station,
Mavjipura, Sarkhet,
Ahmedabad – 382 210
[PAN: AOBPP 3049 K]

.....**Respondent**

Appearances by
Mudit Nagpal for the Appellant
S.N. Divetia for the Respondent

ITA No.2497/Ahd/2017
Assessment Year: 2013-14

**Income Tax Officer,
Ward – 3(3)(3), Ahmedabad.**

.....**Appellant**

Vs.

Mitaben P. Shah,
F-6, First Floor, GNFC Tower,
Near The Grand Bhagwati,
S.G. Highway,
Boakdev, Ahmedabad – 380 015.
[PAN: ADAPS 7330 L]

.....**Respondent**

Appearances by
Mudit Nagpal for the Appellant
S.N. Divetia for the Respondent

IT(SS)A No.122/Ahd/2018
Assessment Year: 2012-13

**Deputy Commissioner of Income Tax,
Central Circle – 1(4), Ahmedabad.**

.....**Appellant**

Vs.

Madhulata H. Agrawal,
16, 17, Transport Nagar,
Globe Building,
Narol Char Rasta,
Ahmedabad – 382 405.
[PAN: ACPPA 5242 D]

.....**Respondent**

Appearances by
Mudit Nagpal for the Appellant
None for the Respondent

IT(SS)A No.123/Ahd/2018
Assessment Year: 2012-13

Deputy Commissioner of Income Tax,
Central Circle – 1(4), Ahmedabad.

.....**Appellant**

Vs.

Sangeeta B. Agarwal,
New Kerripitha Telia Mill Compound,
Danapitha, Kalupur,
Ahmedabad – 380 001.
[PAN: AASPA 8095 M]

.....**Respondent**

Appearances by
Mudit Nagpal for the Appellant
None for the Respondent

IT(SS)A No.124/Ahd/2018
Assessment Year: 2012-13

Deputy Commissioner of Income Tax,
Central Circle – 1(4), Ahmedabad.

.....**Appellant**

Vs.

Ramswaroop S. Agarwal,
New Kerripitha Telia Mill Compound,
Danapitha,
Kalupur, Ahmedabad – 380 001.
[PAN: AASPA 8097 K]

.....**Respondent**

Appearances by
Mudit Nagpal for the Appellant
None for the Respondent

ITA No.211/Ahd/2018
Assessment Year: 2010-11

**Income Tax Officer,
Ward – 2, Anand.**

.....**Appellant**

Vs.

Ratilal Prabhudas Patel,
Brahmjyoti,
Yogiji Marg,
At. MOGRI – 388 120.
[PAN: AEPPP 4906 B]

.....**Respondent**

Appearances by
Mudit Nagpal for the Appellant
None for the Respondent

ITA No.207/Ahd/2018
Assessment Year: 2014-15

**Income Tax Officer,
Ward – 5, Anand.**

.....**Appellant**

Vs.

Shri Ovesh Noormahmed,
Vohra, Opp. Jain Upashray,
Behind Polson Dairy,
Anand – 388 001.
[PAN: ALTPV 4146 Q]

.....**Respondent**

Appearances by
Mudit Nagpal for the Appellant
None for the Respondent

ITA No.2804/Ahd/2017
Assessment Year: 2014-15

**Deputy Commissioner of Income Tax,
Anand Circle, Anand.**

.....**Appellant**

Vs.

Prayas Engineering Limited,
Anand Sojitra Road,
Vallabh Vidyanagar,
Anand – 388 120.
[PAN: AABCP 5134 E]

.....**Respondent**

Appearances by

Mudit Nagpal *for the Appellant*

Mehul Patel *for the Respondent*

ITA No.2528/Ahd/2017
Assessment Year: 2014-15

**Asstt. Commissioner of Income Tax,
Circle 3(3), Ahmedabad.**

.....**Appellant**

Vs.

Jigen Bipinbhai Shah,

Ambica Rice Mill Compound,

Sanand Char Raasta

Sarkhej, Ahmdabad – 382 213.

[PAN: AFQPS 0424 M]

.....**Respondent**

Appearances by

Mudit Nagpal *for the Appellant*

None *for the Respondent*

ITA No.985/Ahd/2017
Assessment Year: 2013-14

**Deputy Commissioner of Income Tax,
Circle – 1(1)(1), Baroda.**

.....**Appellant**

Vs.

Aims Industries Limited,

At & PO Gavasad, Tal Padra,

Vadodara – 391 430.

[PAN: AACCA 3233 C]

.....**Respondent**

Appearances by

Mudit Nagpal *for the Appellant*

None *for the Respondent*

ITA No.2315/Ahd/2017
Assessment Year: 2013-14

**Deputy Commissioner of Income Tax,
Circle – 6(1), Ahmedabad.**

.....**Appellant**

Vs.

Rajen Ishwarlal Jariwala,
333/1-2-3, Prabhudas Estate,
Opp. Shyam Kabadi Market,
Danilimda,
Ahmedabad – 380 028.
[PAN: ACUPJ 1005 E]

.....**Respondent**

Appearances by
Mudit Nagpal *for the Appellant*
None *for the Respondent*

ITA No.69/Ahd/2019
Assessment Year: 2010-11

Deputy Commissioner of Income Tax,
Circle – 3(3), Ahmedabad.

.....**Appellant**

Vs.

Hanubhai R. Sangani,
A/5, Satyam Bunglow,
Opp. Karnavati Club, Satellite,
Ahmedabad – 380 015.
[PAN: AELPS 4790 L]

.....**Respondent**

Appearances by
Mudit Nagpal *for the Appellant*
Parin Shah *for the Respondent*

ITA Nos.1052 & 1053/Ahd/2018
Assessment Years: 2011-12 & 2012-13

Deputy Commissioner of Income Tax,
Central Circle – 1(3), Ahmedabad.

.....**Appellant**

Vs.

Ashish Prafulbhai Patel,
1st Floor, Chunibhai Chambers,
Behind City Gold Cinema,
Ashram Road,
Ahmedabad.
[PAN: ACTPP 0045 R]

.....**Respondent**

Appearances by
Mudit Nagpal *for the Appellant*
None *for the Respondent*

ITA No.2333/Ahd/2017
Assessment Year: 2013-14

**Income Tax Officer,
Ward – 1(2)(5), Ahmedabad.**

.....**Appellant**

Vs.

Pratiksha Trust,
The Retreat,
Opp. Under Bridge,
Shahibaug, Ahmedabad – 380 004.
[PAN: AAATP 4280 B]

.....**Respondent**

Appearances by
Mudit Nagpal for the Appellant
None for the Respondent

ITA No.2517/Ahd/2017
Assessment Year: 2014-15

**Deputy Commissioner of Income Tax,
Circle – 1(3), Ahmedabad.**

.....**Appellant**

Vs.

Nikhilkumar Brijmohan Kshatriya,
1568, Dhal ni Pole, Astodia,
Ahmedabad.
[PAN: ABHPK 5937 C]

.....**Respondent**

Appearances by
Mudit Nagpal for the Appellant
None for the Respondent

Date of concluding the hearing : 29.01.2019
Date of pronouncement : 29.01.2019

O R D E R

Per Bench:

1. In all these appeals, the appellant Assessing Officer has challenged correctness of the orders passed by the learned CIT(A).

2. When these appeals were taken up for hearing, it was noticed that prima-facie these appeals of the Revenue are not maintainable in view of the CBDT Circular No.3/2018 in F.No.279/Misc.142/2007-ITJ (Pt) dated 11th 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 exemptions 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 cases do not fall within the exemption clause and the tax effect is less than Rs.20 Lacs in each appeal.

3. Learned Departmental Representative states the liberty may kindly be given to point out, upon necessary further verifications, and to seek recall the dismissal of appeals and restoration of the appeals in the cases (i) in which it can be demonstrated that the appeals are covered by the exceptions (ii) which are inadvertently included in this bunch of appeals, wherein the tax effect, in terms of the CBDT circular (supra), exceeds Rs 20,00,000. None opposes this prayer; we accept the same. We make it clear that the appellants shall be at liberty to point out the cases which are wrongly included in the appeals so summarily dismissed, either owing to wrong computation of tax effect or owing to such cases being covered by the permissible exceptions- or for any other reason, and we will take appropriate remedial steps in this regard.

4. In view of the above discussions, the appeals are dismissed as not maintainable.

5. In the result, and subject to the above observation, all the appeals filed by the Revenue are dismissed. Pronounced in the open Court today on the 29th day of January, 2019.

Sd/-
Justice P P Bhatt
(President)

Sd/-
Pramod Kumar
(Vice President)

Ahmedabad, dated the 29th day of January, 2019

*PBN/**

Copies to:

(1)	<i>The appellant</i>	(2)	<i>The respondent</i>
(3)	<i>CIT</i>	(4)	<i>CIT(A)</i>
(5)	<i>DR</i>	(6)	<i>Guard File</i>

By order

Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad