

आयकर अपीलीय अधिकरण, अहमदाबाद।

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER  
And SMT MADHUMITA ROY, JUDICIAL MEMBER**

Sl. No(s)	ITA No(s)	Asset. Year(s)	Appeal(s) by	
			Appellant	Respondent
1.	2462/Ahd/2012	2008-09	DCIT, Bharuch Circle, Bharuch	M/s. V. India, 48, Bhurugpur Soc., Bharuch PAN : AABFV 5169 L
2.	1608/Ahd/2016	2009-10	DCIT, Circle 1(1)(2), Surat.	M/s. Jay Bharat Dyeing & Printing Mills Pvt. Ltd., P-216, Kadodara Char Rasta, Kadodara, Surat – 394 327 PAN : AAACJ 7428 C
3.	1966/Ahd/2016	2012-13	DCIT, Circle – 2(3), Surat – 395 001.	Shri Dharmesh F. Solanki, At Post Saniya Kanade Doctor Street, Tal- Choriyashi, Surat. PAN : AGSPS 1715 L
4.	1969/Ahd/2016	2007-08	ITO, Ward – 2(3)(8), Surat.	M/s. Real Diamond, 102, Shreeji Building, 6/1351, Jadakhadi, Mahidharpura, Surat – 394 211 PAN : AADFR 1787 Q
5.	1971/Ahd/2016	2008-09	..	Shri Sunesh Dhadha (HUF), Prop. of M/s. Komal Gem, 101, Kohinoor Chambers, Jada Khadi, Mahidharpura, Surat – 394 211 PAN : AAXHS 5498 H
6.	1973/Ahd/2016	2012-13	ITO, Ward – 2(3)(5), Surat.	M/s. Riddhi Siddhi Developers, A-102, Balaji Flat Puna Simada Road, Yogi Chowk, Surat – 394 211

7	2998/Ahd/2016	2013-14	ITO, Silvassa Ward, Silvasa.	PAN: AAMFR 3766 Q M/s. Siddhi Cultivation Pvt. Ltd., 102, Silver Park, Plot No.5, Survey No. 6, Vanmali Park, Silvasa Khanvel Main Road, Samarvani, Silvassa. PAN : AAMCS 3193 B
8.	3007/Ahd/2016	2012-13	„	M/s. Eloquent Traders Pvt. Ltd., Chamunda Darshan Building, Near Yogi Hospital, Kilvani Naka, Silvasa. PAN : AACCE 3730 C
9.	3012/Ahd/2016	2013-14	„	M/s. Systematic Trading Pvt. Ltd., 2, Chamunda Niwas, Vanmali Park, B/h Sona Inn Hotel, Samarvani, Silvasa. PAN : AAOCS 2156 E
10.	1737/Ahd/2017	2014-15	ITO, Ward – 2(3)(8), Surat.	Shri Raj Kumar Jain, Prop. of Shankeshwar Exports, H. No. 5/1129, B, Basement & GF, Gujjar Falia, Haripura, Surat. PAN : AMWPJ 4995 R

Assessee by :	Ms. Anupama Singla, Sr.D.R.
Revenue by :	--None--

मुनवाई की तारीख/Date of Hearing : 08.02.2019  
 घोषणा की तारीख /Date of Pronouncement : 11.02.2019

## आदेश/O R D E R

### PER BENCH:

The captioned appeals have been filed at the instance of the revenue against the different appellate orders of the Learned Commissioner of Income Tax (Appeals) [“CIT(A)” in short] relevant to Assessment Years 2008-09, 2009-10, 2012-13, 2007-08, 2008-09, 2012-13, 2013-14, 2012-13, 2013-14, 2014-15.

2. At the time of the hearing, we observe that the tax effect in the appeals filed by the Revenue is less than Rs. 20 lacs. As per the Circular No. 3 of 2018 dated 11/07/2018 issued by CBDT recently all pending appeals filed by Revenue are liable to be dismissed/ withdrawn/ not pressed to reduce the litigation where the tax effect does not exceed the prescribed monetary limit, i.e., Rs.20 Lacs. The relevant extract of the circular is reproduced below:

- “2. *In supersession of the above Circular, it has been decided by the Board that departmental appeals may be filed on merits before Income Tax Appellate Tribunal and High Courts and SLPs/ appeals before Supreme Court keeping in view the monetary limits and conditions specified below.*
3. *Henceforth, appeals/ SLPs shall not be filed in cases where the tax effect does not exceed the monetary limits given hereunder:*

S. No.	Appeals/ SLPs in Income-tax matters	Monetary Limit (Rs.)
1.	Before Appellate Tribunal	20,00,000
2.	Before High Court	50,00,000
3.	Before Supreme Court	1,00,00,000

**The monetary limit for filing the appeals by the Revenue before the Tribunal has been increased to Rs. 20 Lacs. It is also clarified in the said Circular that the said monetary limit is applicable retrospectively even to the appeals pending before the Tribunal. The CBDT has also instructed that such**

**pending appeals below this specified tax limit of Rs.20 lacs may be withdrawn/ not pressed.**

In the case on hand, it was noticed that the tax effect on the disputed issues raised by the Revenue is claimed to be less Rs.20 Lacs. Therefore appeals of the Revenue are required to be dismissed *in limine* in terms of the above circular.

3. The Ld. DR for the Revenue fairly agreed on the applicability of the CBDT Circular No. 3 of 2018. Accordingly, the appeals of the Revenue are dismissed as not maintainable. However, the Revenue is on the liberty to move the miscellaneous application to recall the orders if the tax effect exceeds the threshold limit or the cases of the Revenue falls in any of the exception provided in the aforesaid CBDT Circular in any manner. The MA shall be filed within the prescribed time. Hence the appeals of the Revenue are dismissed.

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

**Order pronounced in the Court on 11<sup>th</sup> February, 2019 at Ahmedabad.**

**Sd/-**

**(MADHUMITA ROY)  
JUDICIAL MEMBER**

Ahmedabad; Dated 11 /02/2019  
*Prati Yashwanth, Sr. PS*

**Sd/-**

**(WASEEM AHMED)  
ACCOUNTANT MEMBER**

**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)-Surat.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad.
6. गार्ड फाईल / Guard file.

आदेशानुसार / BY ORDER,

सत्यापित प्रति //True Copy//

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