

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'C' अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, AHMEDABAD

BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
& SHRI MAHAVIR PRASAD, JUDICIAL MEMBER

आयकर अपील सं./I.T.A. No. 2474/Ahd/2016
Cross Objection No. 26/Ahd/2018
(निर्धारण वर्ष / Assessment Year : 2010-11)

DCIT, Circle 3(1)(2) Ahmedabad- 380014	बनाम/ Vs.	M/s Ratnadeep Metal & Tube Ltd. 402, Sai Prasad Apartment Nr. DARpan Academy, Usmanpura, Ahmedabad- 380013
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAB FM1 315 K		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Anunay Sharda, AR
प्रत्यर्थी की ओर से / Respondent by :	Lalit P. Jain, Sr. DR

सुनवाई की तारीख / Date of Hearing	26/02/2019
घोषणा की तारीख /Date of Pronouncement	28/02/2019

आदेश/ORDER

PER PRADIP KUMAR KEDIA - AM:

The captioned memorandum of cross objection of the assessee arises in the Revenue Appeal No. ITA/2474/Ahd/2016 concerning assessment year 2010-11.

2. When the matter was called for hearing on enquiry by the Bench the Ld. DR for the Revenue submitted that the Revenue appeal in ITA No. 2474 has been dismissed by the tribunal without discussion on merit on account of low tax effect by taking shelter of Circular No. 03 of 2018 dated 11/07/2018.

3. In the light of the Revenue appeal stated to have been dismissed by the tribunal, the Ld. AR for the assessee fairly submitted that the grievances raised by the cross objection of the assessee are not required to pressed in to service.

4. In the result cross objection of the assessee is dismissed has withdrawn.

This Order pronounced in Open Court on 28/02/2019

Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Ahmedabad: Dated 28/02/2019

Tanmay

True Copy

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. राजस्व / Revenue
2. आवेदक / Assessee
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद /
DR, ITAT, Ahmedabad
6. गार्ड फाइल / Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण, अहमदाबाद ।