

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'D' अहमदाबाद ।

**IN THE INCOME TAX APPELLATE TRIBUNAL
"D" BENCH, AHMEDABAD**

**BEFORE SHRI RAJPAL YADAV, JUDICIAL MEMBER
& SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

ITA. No. 1054/Ahd/2017

(निर्धारण वर्ष / Assessment Year : 2012-13)

The DCIT, Circle- 4(1)(2), Ahmedabad.	बनाम/ Vs.	M/s. Veeda Clinical Research Pvt. Ltd. Shivalik Plaza A, Nr. IIM, Ambawadi, Ahmedabad
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAC CC3 633Q		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Jagdish, CIT DR.
प्रत्यर्थी की ओर से / Respondent by :	Shri T.P. Hemani, AR

सुनवाई की तारीख / Date of Hearing	06/03/2019
घोषणा की तारीख /Date of Pronouncement	13/03/2019

आदेश/ORDER

PER PRADIP KUMAR KEDIA- AM:

The captioned appeal has been filed at the instance of the Revenue against the order of the Commissioner of Income Tax (Appeals)-8, Ahmedabad ('CIT(A)' in short), dated 20.02.2017 arising in the assessment order dated 02.03.2016 passed by the

Assessing Officer (AO) under s. 144C r.w.s. 143(3) of the Income Tax Act, 1961 (the Act) in the assessment year 2012-13.

2. The ground of appeal raised by the Revenue reads as under:-

- “1. Whether the Ld. CIT(A) is right in law and on facts in allowing the depreciation at the rate of 60% on software being customized license product under consideration instead of at the rate of 25%.
2. Whether the Ld. CIT(A) is right in law and on facts in deleting the disallowance of Rs. 21,58,292/- made on account of u/s 14A r.w.r. 8D of the Act.”

3. At the time of hearing, it was submitted by the Ld.AR for the assessee that appeal filed by the Revenue is hit by recently issued CBDT Circular No.3 of 2018 dated 11/07/2018 revising the previous thresholds pertaining to tax effects. As per aforesaid Circular, all pending appeals filed by Revenue are liable to be dismissed as a measure for reducing litigation where the tax effect does not exceed the prescribed monetary limit which is now revised at Rs.20 Lakhs. In the instant case, the tax effect on the disputed issues raised by the Revenue is stated to be not exceeding Rs.20 lakhs and therefore appeal of the Revenue is required to be dismissed *in limine*.

4. The Learned DR for the Revenue fairly admitted the applicability of the CBDT Circular No. 3 of 2018. Accordingly, appeal of the Revenue is dismissed as not maintainable. However,

it will be open to the Revenue to seek restoration of its appeal on showing inapplicability of the aforesaid CBDT Circular in any manner.

5. In the result, the appeal of the Revenue is dismissed.

This Order pronounced in Open Court on 13/03/2019

Sd/-

(RAJPAL YADAV)
JUDICIAL MEMBER

Ahmedabad: Dated 13/03/2019

Tanmay

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आदेश की प्रतिलिपि अग्रहित / 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.

Sd/-

(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण, अहमदाबाद ।