

**IN THE INCOME TAX APPELLATE TRIBUNAL
“D” BENCH, AHMEDABAD**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER &
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

I.T.A. Nos. 1531 & 1532/Ahd/2017
(Assessment Year : 2016-17)

Income Tax Officer,
(International Taxation)-I,
209, 2nd Floor, Navjeevan
Trust Building,
B/h Gujarat Vidyapith,
Ashram Road, Ahmedabad.

Vs. Adani Power Rajasthan Ltd.,
Shikhar Building, Nr. Adani
House, Mithakhali Circle,
Navrang Pura,
Ahmedabad – 380 009.

[PAN No. AAGCA 9379 P]
(Appellant)

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(Respondent)

Appellant by : Shri Sumit Kumar Verma, Sr. D.R.
Respondent by : Shri Vijay Ranjan, A.R.

Date of Hearing 09.05.2019
Date of Pronouncement 10.05.2019

ORDER

PER Ms. MADHUMITA ROY - JM:

Both the captioned appeals filed by the Revenue are against the same order dated 10.04.2017 passed by the Commissioner of Income Tax (Appeals)-8, Ahmedabad under section 200A of the Income Tax Act, 1961 arising out of the orders dated 03.11.2015 & 28.01.2016 for the Assessment Year 2016-17

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No. 3 of 2018 dated 11/07/2018 issued by CBDT recently all pending appeals filed by Revenue are liable to be dismissed/ withdrawn/ not pressed to reduce the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:***

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

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, both the appeals filed by the department are dismissed.

This Order pronounced in Open Court on	10/05/2019
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Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER

Sd/-
(Ms. MADHUMITA ROY)
JUDICIAL MEMBER

Ahmedabad; Dated 10/05/2019
Priti Yadav, Sr.PS

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)-8, Ahmedabad.
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