

आयकर अपीलीय अधिकरण, सुरत न्यायपीठ, सुरत
IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND SHRI O.P.MEENA, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A.No.1555/AHD/2014

निर्धारण वर्ष / Assessment Year : 2010-11

Assistant Commissioner of Income Tax, Bharuch Circle, Bharuch.	Vs.	M/s.Narayan Land Estate, Narayan Chambers, B/h Indian Oil petrol Pump Station Road, Bharuch – 392 001. [PAN: AACFN 0406 B]
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से /Assessee by:	Shri Abhimanyu Singh Bhati and Shri Umaid Singh Bhati - Advocate
राजस्व की ओर से /Revenue by:	Shri Prasoon Kabra - Sr.DR

सुनवाई की तारीख/ Date of hearing:	13.05.2019
उद्घोषणा की तारीख/Pronouncement on:	13.05.2019

आदेश / ORDER

PER BHAVNESH SAINI, JM:

1. This appeal by the Revenue has been directed against the order of Learned Commissioner of Income Tax (Appeals)-VI, Baroda dated 14.02.2014 for assessment year 2010-11 challenging the deletion of addition of Rs.50,98,729/- u/s.80IB(10) of the Income Tax Act.
2. Admittedly, the tax effect in the Departmental Appeal is below Rs.20 lakhs. According to CBDT Circular No.3 of 2018 date 11.07.2018 it was directed that Departmental Appeal henceforth shall not be filed before Appellate Tribunal if the tax effect does not exceed monetary limit

of Rs.20 lakhs. The appeals already filed shall not be pressed or withdrawn by the Department. The Board circular is applicable retrospectively.

3. In view of the above Board Circular, Learned Departmental Representative did not press the Departmental Appeal. Since, Departmental Appeal has been filed in violation of above Board Circular, therefore Departmental Appeal is dismissed as not pressed.

4. In the result, Departmental Appeal is dismissed.

5. The order pronounced in the open court 13-05-2019.

Sd/-

(O.P.MEENA)

(लेखासदस्यकेसमक्ष /ACCOUNTANT MEMBER) (न्यायिकसदस्यतथा/JUDICIAL MEMBER)

सुरत/ Surat, दिनांक Dated: 13th May , 2019 /S.Gangadhara Rao, Sr.PS

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

By order

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Assistant Registrar, Surat