

**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. 2264/Ahd/2017

(निर्धारण वर्ष / Assessment Year : 2013-14)

<b>The Assistant Commissioner of Income Tax</b> Circle – 2(1)(2), Ahmedabad 1 <sup>st</sup> Floor, Navjivan Trust Bldg. Off. Ashram Road, Ahmedabad	<b>बनाम/</b> Vs.	<b>Mahadev Pulses Pvt. Ltd.</b> 45/2, Kabutar Khana, Chokha Bazar, Kalupur, Ahmedabad - 380001
<b>स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AADCM6647B</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri L. P. Jain, Sr.D.R.
प्रत्यर्थी की ओर से / Respondent by :	Shri Krutesh Patel, A.R.

सुनवाई की तारीख / Date of Hearing	01/07/2019
घोषणा की तारीख /Date of Pronouncement	08/07/2019

**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)-2, Ahmedabad ('CIT(A)' in short), dated 08.08.2017

arising in the assessment order dated 25.02.2016 passed by the Assessing Officer (AO) under s. 143(3) of the Income Tax Act, 1961 (the Act) concerning AY 2013-14.

2. The grounds of appeal raised by the Revenue read as under:-

“1. *The Ld CIT(A) erred in law and on facts in considering the activity of the assessee to be an integrated business eligible for deduction u/s 80(IB)(11A) of the Act.*

3. At the time of hearing, it was submitted by the Ld.AR for the assessee that the 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 08/07/2019**

Sd/-  
(MAHAVIR PRASAD)  
JUDICIAL MEMBER

Ahmedabad: Dated 08/07/2019

Sd/-  
(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER

True Copy

S. K. SINHA

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 ।