

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

**[Coram: Pramod Kumar VP and Rajpal Yadav JM]**

SN	ITA/IT(SS)A #	AY	Appellant	Respondent
1	ITA No. 276/Ahd/2019	2012-13	Income Tax Officer, Ward-4(2)(3), Ahmedabad  Appearance by : Shri Vinod Tanwani, Sr. DR	Gopika Vaishnav, L/h Late Shri Nilesh Chandrakant Vaishnav, 36, Nutan Society, B/h. Suvidha Shopping Centre, Paldi, Ahmedabad-380007 [PAN : AALPV 1953 C] Appearance by : None
2	ITA No 2650/Ahd/2017	2014-15	DCIT, Circle-5(3), Ahmedabad  Appearance by : Shri Vinod Tanwani, Sr. DR	The Saurashtra Co-op Bank Ltd, Opp. Bhaid Banjan Hanuman, Nikol Road, Bapunagar, Ahmedabad [PAN: AAATT 5544 J] Appearance by : None
3	ITA No 1425/Ahd/2017	2012-13	ACIT, Circle 2(2), Ahmedabad  Appearance by : Shri Vinod Tanwani, Sr. DR	Rajesh Shantilal Sanghvi, 47, Highway Park Society, Ramnagar Road, Sabarmati, Ahmedabad-05 [PAN : ACIPS 6389 N] Appearance by : Shri Hitesh Shah, AR
4	ITA No 2057/Ahd/2018	2015-16	Income Tax Officer, Ward-1, Mehsana  Appearance by : Shri Vinod Tanwani, Sr. DR	Ganpatbhai Dwarkadas Patel, 36, Hillnagar Society, Opp. Aerodram, B/h. Rajkamal Petrol Pump, Mehsana [PAN : AKVPP 5924 B] Appearance by : None
5	ITA No 118/Ahd/2019	2012-13	Income Tax Officer, Ward-4(1)(1), Ahmedabad  Appearance by : Shri Vinod Tanwani, Sr. DR	Tirupati Paddy Products Pvt Ltd 243, New Cloth Market, Opp. Raipur Gate, Raipur, Ahmedabad [PAN : AACCT 2140 B] Appearance by : None
6	ITA No 84/Ahd/2019	2008-09	ACIT, Mehsana Circle, Mehsana  Appearance by : Shri Vinod Tanwani, Sr. DR	Gangaben Jivrajbhai Desai, Hotel Rangoli, 5, Ashoknagar Society, Radhanpur Road, Mehsana-384002 [PAN : AAWPD 3290 K] Appearance by: Shri Mehul Talera, AR
7	IT(SS)A No. 333/Ahd/2018	2009-10	DCIT, Central Circle-1, Baroda  Appearance by : Shri Vinod Tanwani, Sr. DR	Vijay G. Patel GF-3, Nilkanth Varni-2, Shukla Nagar, New Sama Baroda-390007 [PAN : AEUPP 4888 B] Appearance by : Shri Hardik Vora, AR

8	IT(SS)A No. 334/Ahd/2018	2011-12	DCIT, Central Circle-1, Baroda  Appearance by : Shri Vinod Tanwani, Sr. DR	Vijay G. Patel GF-3, Nilkanth Varni-2, Shukla Nagar, New Sama Baroda-390007 [PAN : AEUPP 4888 B] Appearance by : Shri Hardik Vora, AR
9	IT(SS)A No. 335/Ahd/2018	2012-13	DCIT, Central Circle-1, Baroda  Appearance by : Shri Vinod Tanwani, Sr. DR	Vijay G. Patel GF-3, Nilkanth Varni-2, Shukla Nagar, New Sama Baroda-390007 [PAN : AEUPP 4888 B] Appearance by : Shri Hardik Vora, AR
10	ITA No. 2487/Ahd/2018	2012-13	Income Tax Officer, Ward 4(2)(1), Ahmedabad	Ashokkumar Harikishanbhai Bhavsar, 272B, Palak Park Shopping Centre, Opp. Umia Hall, Ghatlodia, Ahmedabad-380061 [PAN : AAVPB 1256 G] Appearance by : None

Date of concluding the hearing : 15.07.2019

Date of pronouncing the order : 26.07.2019

## O R D E R

### Per Pramod Kumar, Vice President :

1. This bunch of ten appeals by the Revenue, in respect of different assessees, has been filed against separate orders of the learned Commissioner of Income-tax (Appeals) for the respective assessment years mentioned in the cause-title.

2. At the time of hearing before us, we find *prima-facie* that all these appeals of the Revenue are hit by CBDT instruction no.3 of 2018 dated 11.08.2018 whereby the Board has prohibited its subordinate authorities from filing of the appeal before the Tribunal against the order of the CIT(A) where the tax effect by virtue of the relief given by the CIT(A) is less than Rs.20 lakhs. The instructions have been made applicable with retrospective effect, meaning thereby, these instructions are applicable on pending appeals also. In the present case, the tax effect on the quantum disputed by the Revenue does not exceed Rs.20 lakhs. Therefore, the present appeals of the Revenue are hit by the CBDT Circular and hence not maintainable. Further, learned Departmental Representative has not pointed out whether the case of the Revenue fall within the ambit of exceptions provided in the Circular or not. Thus, keeping in view the above CBDT circular and provisions of section 268A of the Income Tax Act, we are of the view that the present appeals of the Revenue deserve to be dismissed. They are accordingly dismissed.

3. However, it is observed that, in case on re-verification at the end of the Assessing Officer it comes to the notice that the tax effect is more or Revenue's case falls within the ambit of exceptions provided in the Circular, then the Department will

be at liberty to approach the Tribunal for recall of this order. Such application should be filed within the time period prescribed in the Act. In view of the above, the appeals of the Revenue are dismissed due to low tax effect.

4. In the result, the appeals of the Revenue are dismissed *in limine*. Pronounced in the open court today on the 26<sup>th</sup> July, 2019

Sd/-

**Rajpal Yadav**  
(Judicial Member)

**Ahmedabad, the 26<sup>th</sup> day of July, 2019**

*\*\*/t*

Copies to: (1) *The appellant*  
(2) *The respondent*  
(3) *Commissioner*  
(4) *CIT(A)*  
(5) *Departmental Representative*  
(6) *Guard File*

Sd/-

**Pramod Kumar**  
(Vice President)

*By order*

TRUE COPY

*Assistant Registrar  
Income Tax Appellate Tribunal  
Ahmedabad benches, Ahmedabad*