

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'A' अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, AHMEDABAD

BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
& SMT. MADHUMITA ROY, JUDICIAL MEMBER

आयकर अपील सं./I.T.A. No. 1794/Ahd/2013
(निर्धारण वर्ष / Assessment Year : 2009-10)

The Assistant Commissioner of Income Tax Circle – 2(1), 2 nd Floor, Aayakar Bhavan, Race Course Circle, Baroda	बनाम/ Vs.	Smt. Florence V. Parmar 42, Sundarmnagar Society, Vasna Road, Baroda - 390020
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AHKPP5892L		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri S. K. Dev, Sr.D.R.
प्रत्यर्थी की ओर से / Respondent by :	Smt. Urvashi Sodhan, A.R.

सुनवाई की तारीख / Date of Hearing	21/08/2019
घोषणा की तारीख /Date of Pronouncement	21/08/2019

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), Baroda ('CIT(A)' in short), dated 30.03.2013 arising in the assessment order dated 23.12.2011 passed by the Assessing Officer (AO) under s. 143(3) of the Income Tax Act, 1961 (the Act) concerning AY 2009-10.

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

“1. On the facts and circumstances of the case and in law, the ld.CIT(Appeals) erred in directing the Assessing Officer to allow exemption u/s.10A amounting to Rs.99,33,000/- by exercising undue jurisdictional powers by entertaining appeal against the assessment order u/s. 143(3) of the Act passed in pursuant to directions of the CIT in the case of the assessee for the assessment year 2007-08 vide order u/s. 263 of the Act.

2. On the facts and circumstances of the case and in law, the ld.CIT(Appeals) erred in admitting additional evidence without appreciating that these evidence were not furnished by the assessee either before the Assessing Officer during the assessment proceedings or before the CIT during the course of proceedings u/s. 263 of the Act.

3. The ld.CIT(A) substantially erred in ignoring the submissions of the assessee under oath during the course of survey proceedings, submissions made during the course of assessment proceedings and proceedings u/s. 263 of the Act, but admitting the report of M/s. Manan Thakkar Associates, which is not only irrelevant to the issue involved but has no evidentiary value.”

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.17 of 2019 dated 08/08/2019 revising the previous thresholds pertaining to tax effects. It is *inter alia* noticed that the CBDT vide Instruction No. F. No. 279/Misc/M-93/2018-ITJ dt. 20/08/2019 has observed that Circular No.17/2019 dated 08/08/2019 relating to enhancement of monetary limits is also applicable to all pending appeals. As per aforesaid Circular read with instruction, 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.50 Lakhs. In the instant case, the tax effect on the disputed issues raised by the Revenue is stated to be not exceeding Rs.50 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. 17 of 2019. 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 21/08/2019

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER
Ahmedabad: Dated 21/08/2019

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 ।