

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'B' अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, AHMEDABAD

BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
& SHRI MAHAVIR PRASAD, JUDICIAL MEMEBR

आयकर अपील सं./I.T.A. No. 2886/AHD/2016 & C.O. No. 06/AHD/2017
AND

17 Others

[As per Annexure attached with this order]

ITO Ward-2(2)(2), Ahmedabad 1 st Floor, C.U. Shah Bldg., Ashram Road, Ahmedabad- 380014	बनाम/ Vs.	Shri Girish P. Patel F-2, Natraj Apartment, Nr. Navnirman Bank, Ranip, Ahmedabad
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ACL PP0 153 E		
(Appellants) [As per list of appellants attached as Annexure to this order]	..	(Respondent & Cross Objectors) [As per list of respondents and Cross Objectors attached as Annexure to this order]

Revenue by :	Shri Sunit Kumar Verma, Sr. D.R. & Shri Alok Singh, CIT. D.R.
Assessee by :	Smt. Nupur Shah, Shri T. P. Hemani, Shri S. N. Divatia, Shri Mehul K. Patel, Shri Gulab M Thakkar, Shri Pritesh L Shah, Shri B. S. Soparkar, Smt. Urvashi Sodhan, Shri Manish J. Shah, Shri Hem Chhajal, A.Rs.

सुनवाई की तारीख / Date of Hearing	27/08/2019
घोषणा की तारीख /Date of Pronouncement	28/08/2019

आदेश/ORDER

PER BENCH:

The present bunch of appeals is directed at the instance of the Revenue against different orders of the learned CIT(A). These appeals have been taken up for out-of-turn hearing, because, on verification of

record, it revealed that tax effect involved in all these appeals individually, by virtue of relief granted by the CIT(A) is less than Rs.50 Lakhs, and therefore, in view of the CBDT Instruction bearing no.17/2019 dated 08/08/2019, these appeals are not maintainable before the Tribunal. Co-ordinate Bench of ITAT Tribunal, Ahmedabad has considered this aspect in the case of ACIT vs. Smt. Florence V. Parmar, in ITA No. 1794/Ahd/2013, order dated 21.08.2019. The Tribunal has passed the following order on this issue:

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)

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

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

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

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

2. In parity with the order of the co-ordinate bench of Tribunal cited supra, we also dismiss all these appeals before us in the same term as laid down by the Tribunal in the above order. In view of the above, all the appeals and respective cross objections, if any, are dismissed.

3. In the result, all the appeals of the Revenue and respective Cos. Of the assessee are dismissed.

This Order pronounced in Open Court on 28/08/2019

Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER

Ahmedabad: Dated 28/08/2019

TANMAY

TRUE COPY

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 ।

ANNEXURE

**INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCH, AHMEDABAD
List of Departmental appeals with tax effect
less than 50 lakhs**

Sr. No.	Appeal No.	Name of Appellant	Name of Respondent	A.Y.
1	ITA 2886/Ahd/2016	ITO Ward-2(2)(2), Ahmedabad	Girish P Patel, Ahmedabad	2012-13
2	CO 6/Ahd/2017	Girish P Patel, Ahmedabad	ITO Ward-2(2)(2), Ahmedabad	2012-13
3	ITA 2334/Ahd/2017	ACIT, Circle-2(1)(1), Ahmedabad	Vijay A. Patel	2012-13
4	CO 21/Ahd/2019	Vijay A. Patel	ACIT, Circle-2(1)(1), Ahmedabad	2012-13
5	ITA 1331/Ahd/2017	ACIT Circle-2(1)(2), Ahmedabad	M/s. Kichen Express Overseas Ltd. Ahmedabad	2010-11
6	ITA 1452/Ahd/2016	DCIT, Cir-1(1), Vadodara	Narendrakumar M. Patel, Vadodara	2012-13
7	ITA 2898/Ahd/2016	ITO Wd-1(2), Ahmedabad	Smt. Liz Hemangbhai Bhatt	2008-09
8	ITA 2478/Ahd/2016	ITO Wd-5(1)(2), Ahmedabad	Shri Bhagwatbhai Jitubhai Chavda	2011-12
9	ITA 515/Ahd/2017	DCIT Cir-4(1)(1), Ahmedabad	Safal Construction Pvt. Ltd.	2013-14
10	ITA 2270/Ahd/2017	DCIT Mehsana Cir, Mehsana	Applo Earthmovers Ltd, Mehsana	2014-15
11	ITA 2269/Ahd/2017	DCIT Mehsana Cir, Mehsana	Denis Chem Lab Ltd, Gandhinagar	2014-15
12	ITA 1982/Ahd/2016	ITO, Wd-4(2)(2), Ahmedabad	Shri Kirtikumar Becherbhai Gamara	2012-13
13	ITA 1984/Ahd/2016	ITO, Wd-4(2)(5), Ahmedabad	Shri Vishnubhai Becherbhai Gamara	2012-13
14	ITA 1985/Ahd/2016	ITO, Wd-4(2), Ahmedabad	Shri Manojkumar Becherbhai Gamara	2012-13
15	ITA 461/Ahd/2015	ITO, Wd-4(1)(3), Ahmedabad	Shree Hari Graphics P Ltd.	2010-11
16	IT(SS)A 281/Ahd/2016	ACIT Cent 1(2), Ahmedabad	Pupesh B Patel l/h of Late Kusumben B Patel, Kalol	2009-10
17	ITA 1254/Ahd/2015	DY Cir (1), Vadodara	Doshi Accounting Services P Ltd. Vadodara	2007-08
18	ITA 2863/Ahd/2015	ITO, Wd-1, Godhara	Farida S Piplodwala	2011-12
19	ITA 299/Ahd/2014	ITO Wd 8(1), Ahmedabad	Tiger Surgical Disposable P Ltd.	2008-09

Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER