

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. Nos. 32 & 33/Ahd/2012
(निर्धारण वर्ष / Assessment Years : 2007-08 & 2008-09)

ACIT Circle – 8, Ahmedabad	बनाम/ Vs.	Vijay M. Mistry Construction Pvt. Ltd. 501, Swagat, C. G. Road, Ellisbridge, Ahmedabad - 380006
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAACV5047K		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Smt. Aparna Agarwal, CIT.DR & Shri S. K. Dev, Sr.D.R.
प्रत्यर्थी की ओर से / Respondent by :	Shri M. K. Patel, A.R.

सुनवाई की तारीख / Date of Hearing	21/08/2019
घोषणा की तारीख /Date of Pronouncement	03/09/2019

आदेश/ORDER

PER PRADIP KUMAR KEDIA - AM:

The captioned appeals have been filed at the instance of the Revenue against the orders of the Commissioner of Income Tax (Appeals)-XIV, Ahmedabad ('CIT(A)' in short), both dated 21.10.2011 arising in the respective assessment orders dated 23.12.2009 & 20.11.2010 passed by the

Assessing Officer (AO) under s. 143(3) of the Income Tax Act, 1961 (the Act) concerning AYs. 2007-08 & 2008-09.

2. The grievances raised being common, both the cases were heard together and disposed of by common order.

3. The identical grounds of appeal raised by the Revenue in both appeals read as under:-

- “1). *The Ld. Commissioner of Income-Tax (Appeals)-XIV, Ahmedabad has erred in law and on facts in deleting the interest u/s.234B of the Act, which is attributable to the disallowance u/s. 80IA of the I.T. Act.*
- 2). *On the facts and in the circumstances of the case, the Ld. Commissioner of Income-Tax (Appeals)-XIV, Ahmedabad has ought to have upheld the order of the Assessing Officer.”*

4. At the time of hearing, it was submitted by the Ld.AR for the assessee that the appeals filed by the Revenue are 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 both appeals of the Revenue are required to be dismissed *in limine*.

5. The Learned DR for the Revenue fairly admitted the applicability of the CBDT Circular No. 17 of 2019. Accordingly, both

appeals of the Revenue are dismissed as not maintainable. However, it will be open to the Revenue to seek restoration of its appeals on showing inapplicability of the aforesaid CBDT Circular in any manner.

6. In the result, both appeals of the Revenue are dismissed.

This Order pronounced in Open Court on 03/09/2019

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER
Ahmedabad: Dated 03/09/2019

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 ।