

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

**BEFORE JUSTICE SHRI P. P. BHATT, PRESIDENT**  
**& SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No. 2737/Ahd/2017  
(निर्धारण वर्ष / Assessment Year : 2014-15)

<b>Deputy Commissioner of Income-tax</b> Central Circle-3, Vadodara. Room No.603, 6 <sup>th</sup> Floor, Aayakar Bhavan, Race Course Circle, Vadodara	<b>बनाम/</b> Vs.	<b>Shri Chintan G Shah</b> 9, Gautam Nagar Society, Race Course Road, Vadodara
<b>स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AJHPS7551G</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Alok Singh, CIT.D.R.
प्रत्यर्थी की ओर से / Respondent by :	Smt. Urvashi Shodhan, A.R.

सुनवाई की तारीख / Date of Hearing	13/08/2019
घोषणा की तारीख /Date of Pronouncement	05/09/2019

**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)-12, Ahmedabad ('CIT(A)' in short), dated 14.09.2017 arising in the assessment order dated 28.08.2015 passed by the

Assessing Officer (AO) under s. 143(3) of the Income Tax Act, 1961 (the Act) concerning AY 2014-15.

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(A), Ahmedabad has erred in deleting the addition of Rs.1,23,24,721/- made on account of difference of sale consideration based on the Tax Deducted at Source u/s 194IA in the case of plot of land at Hanumanpura, R.S.No. 48/1 for share of assessee as Long Term Capital Gain.

2. On the facts and circumstances of the case and in law, the Ld. CIT(A), Ahmedabad has failed to appreciate the fact that the addition was made by the AO after due verification of the purchase deed and sale deed agreement.”

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 05/09/2019**

Sd/-  
(JUSTICE P. P. BHATT)  
PRESIDENT  
Ahmedabad: Dated 05/09/2019

Sd/-  
(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER

True Copy

S. K. SINHA

आदेश की प्रतिलिपि अद्योषित / 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 ।