

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 MEMBER**

आयकर अपील सं./I.T.A. No. 1642/Ahd/2017

(निर्धारण वर्ष / Assessment Year: 2009-10)

ITO Ward-2(1)(1), Ahmedabad	बनाम/ Vs.	M/s. Kunj Infra Development Pvt. Ltd. a/2, Arbuda Apartment, Nr. Jain Temple, Nehrunagar Char Rasta, (Circle), Ambawadi, Ahmedabad
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAD CK2 832 J		
(अपीलार्थी/Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/Appellant by :	Shri Mudit Nagpal, Sr. DR
प्रत्यर्थीकीओरसे / Respondent by:	Shri Tej Shah, AR

सुनवाईकीतारीख/Date of Hearing	05/09/2019
घोषणाकीतारीख /Date of Pronouncement	05/09/2019

आदेश/ORDER

PER MAHAVIR PRASAD- JM:

This appeal has been preferred by the Revenue against the order of Ld. CIT(A)-2/652/ITO Ward-2(1)(1)/2016-17 dated 28.04.2017 arising out of assessment order dated 09.12.2016.

2. The ground of appeal raised by the Revenue reads as under:-

“1. The Ld. CIT(A) has erred in law and on facts in deleting the addition u/s. 69A without properly appreciating the facts of the case and the material brought on record.

2. On the facts and in the circumstances of the case, the Ld. CIT(A) ought to have upheld the order of the Assessing Officer.

3. *It is, therefore, prayed that the order of the Ld. Cit(A) may be set aside and that of the Assessing Officer may be restored to the above extent.*
4. *The appellant craves leave to amend or alter any ground or add a new ground, which may be necessary."*

3. At the time of hearing, it was submitted by the Ld.AR for the assessee that 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, 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
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Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER

Ahmedabad: Dated 05/09/2019
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 ।