

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

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

आयकर अपील सं./I.T.A. No. 1064/Ahd/2018

(निर्धारण वर्ष / Assessment Year : 2012-13)

Deputy Commissioner of Income-tax Central Circle-1, Aayakar Bhavan, Race Course Circle, Baroda-390007	बनाम/ Vs.	M/s Lotus Enterprise Ground Floor, 1-2, Bluebell Complex, Atma Jyoti, Ashram Road, Ellora Park, Vadodara – 390 023
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAEFL2145H		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri S. K. Dev, Sr.D.R.
प्रत्यर्थी की ओर से / Respondent by :	None

सुनवाई की तारीख / Date of Hearing	13/09/2019
घोषणा की तारीख /Date of Pronouncement	16/09/2019

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 28.02.2018 arising in the assessment order dated 28.12.2016 passed by the Assessing

Officer (AO) under s. 147 r.w.s. 143(3) of the Income Tax Act, 1961 (the Act) concerning AY 2012-13.

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

“1) *On the facts and circumstances of the case and in law, the Ld. CIT(A) has erred in restricting the addition made on account of unrecorded sales receipts to Rs.10,71,290/- and thereby giving relief of Rs.1,06,59,710/-.*”

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 16/09/2019

Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER

Ahmedabad: Dated 16/09/2019

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 ।