

**IN THE INCOME TAX APPELLATE TRIBUNAL "D"**  
**BENCH, AHMEDABAD**  
**BEFORE SHRI MANISH BORAD, AM AND SHRI AMARJIT SINGH, JM**

आयकर अपील सं/ I.T.A. No.1106/Ahd/2017

(निर्धारण वर्ष / Assessment Year: 2010-11)

ITO, Ward 4(1)(4) Room NO.205, 'B' Wing, Pratyaksh Kar Bhavan, Nr. Ahmedabad Stock Exchange, Panjrapole, Ambawadi, Ahmedabad-380015.	<b><u>बनाम/</u></b> Vs.	VRA Infrastructure Pvt. Ltd. 2nd Floor, Camps Corner-II, Nr. Prahladnagar Garde, Satellite, Ahmedabad, Gujarat-380015.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AADCR7348J		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)

Revenue by:	Shri Vinod Tanwani (SR. DR)
Assessee by:	Shri Parimal Singh Parmar (AR)

सुनवाई की तारीख / Date of Hearing: 18/09/2019

घोषणा की तारीख / Date of Pronouncement: 18/09/2019

**आदेश / ORDER**

**PER AMARJIT SINGH, JM:**

This appeal filed by the Revenue is directed against order of the CIT(A)-07, Ahmedabad dated 20/02/2017 and it pertains to AY 2010-11.

2. We have heard the Ld. Representative of the parties and perused the record. During course of hearing, ld. DR for the revenue submitted that tax effect involved in this appeal filed by the revenue is less than Rs. 50 lacs and in view of latest CBDT circular No. 3/2018 dated 11-7-2018, and also modified circular No. 17/2019 dated 08/08/2019, appeal filed by the



revenue is not maintainable and needs to be dismissed. The Ld. DR, further argued that, the issue involved in this appeal is appears to be covered by exception provided under clause (e) of subsequent circular and therefore, if required the revenue shall be allowed to file miscellaneous application to re-call the order. We, find that, the CBDT, recently had issued a circular no. 3/2018 dated 11-7-2018, superseding its earlier circular no. 21/2015 and enhanced monetary limit for filing appeal before various appellate authorities and accordingly, enhanced monetary limit to Rs.20,00,000/- for filing appeal before the Tribunal. Further, the board has issued one more circular vide **Circular no.17/2019 dated 08/08/2019** and enhanced monetary limit for filing appeal before appellate Tribunal to Rs. 50,00,000/- . Further, in the said circular, the CBDT had instructed its officer's to file application for withdrawal of appeal already filed or not to pursue pending appeals. We, therefore, by taking into account the CBDT circular No. 3/2018 dated 11-7-2018 and Circular no.17/2019 dated 08/08/2019 and also considering the fact that tax effect involved in the present appeal is less than the amount of monetary limit fixed by the CBDT for not filing appeal, dismissed appeal filed by the revenue as not maintainable. We, further noted that the Co-ordinate bench of ITAT, Ahmedabad 'A' Bench in ITA. No. 1398/Ahd/2004, vide order dated 14/08/2019 has passed detailed order considering new circular issued by the CBDT and held that except amendment to para 3 of the circular No.3/2018 dated 11/07/2018, all other portions of the circular No.03/2018 (supra) have remain in fact, therefore, this circular is applicable even for pending appeals and accordingly, rejected the arguments of the revenue that the effect of the circular shall come into force from the date of issue of this circular. Therefore,



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considering the facts and circumstances of this case and also taken note of circulars issued by the CBDT including circular No. 17/2019 dated 08/08/2019, and also by following the decision of Co-ordinate Bench, we dismissed appeal filed by the revenue as not maintainable. However, we keep open option to the revenue to file a miscellaneous application, if necessary, in case the issues involved in the present appeal comes within 3 exceptions as provided in para 10 of said circular and clause (e) of subsequent circular.

**3. In the result, the appeal filed by the revenue is hereby ordered to be dismissed.**

Order pronounced in the open court on 18/09/2019

Sd/-

(MANISH BORAD)

लेखा सदस्य / ACCOUNTANT MEMBER

Ahmedabad दिनांक Dated : 18/09/2019

Vijay/Sr. PS

Sd

(AMARJIT SINGH)

न्यायिक सदस्य/JUDICIAL MEMBER



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**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, DR/AR, ITAT,  
Ahmedabad
- . गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

**(Assistant Registrar)  
ITAT, Ahmedabad**