

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'D' अहमदाबाद ।

**IN THE INCOME TAX APPELLATE TRIBUNAL
"D" BENCH, AHMEDABAD**

**BEFORE SHRI MAHAVIR PRADAD, JUDICIAL MEMBER
& SHRI MANISH BORAD, ACCOUNTANT MEMBER**

I.T.A. No. 1131/AHD/2014

(निर्धारण वर्ष / Assessment Year: 2009-10)

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| ITO Ward- 9(1), 'A' Wing, 2 nd Floor, Pratyakhshkar Bhavan, Ambavadi, Ahmadabad- 380015 | बनाम/ Vs. | M/s. Vraj Developers 203, Divya sadbhav Arcade, Opp. Kids World, Mirambica School Road, Naranpura, Ahmdabad- 380013 |
| स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAG FV2 855 G | | |
| (Appellant/Respondent) | .. | (Respondent/Cross Objector) |

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| अपीलार्थी ओर से /Appellant by : | Shri Rajdip Singh, Sr. DR. |
| प्रत्यर्थी की ओर से / Respondent by : | None |

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| सुनवाई की तारीख / Date of Hearing | 30/09/2019 |
| घोषणा की तारीख /Date of Pronouncement | 30/09/2019 |

आदेश/ORDER

PER MANISH BORAD – AM:-

The captioned appeal has been filed at the instance of the Revenue against the order of the Commissioner of Income Tax (Appeals)-XV, Ahmedabad ('CIT(A)' in short), dated 09.01.2014 arising in the assessment order dated 26.12.2011 passed by the Assessing Officer (AO) under s. 143(3) of the Income Tax Act, 1961 (the Act) in the assessment year 2009-10.

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

- “1. The Ld. Commissioner of Income Tax (Appeals)-XV, Ahmedabad has erred in law and on facts in law and on facts in directing the Assessing Officer to allow the Assessee’s claim for deduction of Rs. 70,66,987/- u/s. 80IB(10) of the I.T. Act.
2. On the facts and in the circumstances of the case, the Ld. Commissioner of Income-Tax (Appeals)-XV, Ahmedabad ought to have upheld the order of the Assessing Officer.
3. It is therefore, prayed that the order of the Ld. Commissioner of Income-Tax (Appeals)-XV, Ahmedabad may be set-aside and that of the Assessing Officer be restored.”

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 read with instructions, 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 30/09/2019

Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER

Ahmedabad: Dated 30/09/2019
TANMAY, Sr. PS

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

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 ।