

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'C' अहमदाबाद ।

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

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

आयकर अपील सं./I.T.A. No. 2382/Ahd/2017

(निर्धारण वर्ष / Assessment Year : 2014-15)

Income-Tax Officer Ward-3(3)(2), Room No. B-502, 5 th Floor, Pratyaksh Kar Bhavan, Panjara Pole, Ambawadi, Ahmedabad - 380015	बनाम/ Vs.	Kachrajee M. Thakor 9, Maftapara Vas, B/h. Primary School, Jodhpur, Ahmedabad 380015
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ACJPT2393Q		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri L. P. Jain, Sr.D.R.
प्रत्यर्थी की ओर से / Respondent by :	Shri Jignesh Parikh, A.R.

सुनवाई की तारीख / Date of Hearing	23/09/2019
घोषणा की तारीख /Date of Pronouncement	04/10/2019

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)-13, Ahmedabad (CIT(A)' in short), dated 16.08.2016 arising in the assessment

order dated 30.09.2016 passed by the Assessing Officer (AO) under s. 143(3) of the Income Tax Act, 1961 (the Act) concerning AY 2014-15.

2. The substantive 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 made by the AO on account of disallowance of exemption u/s 54B of the Act of Rs. 67,66,350/- without considering the fact that the assessee has not produced the details regarding crop sown or bills of the agricultural income.*
2. *The Ld.CIT(A) has erred in law and on facts in considering the assessee's plea on the presumption that the quantity of produce is so small that it is self consumed, neither valued nor sold in the market.*
2. *The Ld. CIT(A) has erred in considering the assessee's affidavit without appreciating the fact that the documents of impugned land nowhere shows the agricultural produce sown by the assessee.”*

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 04/10/2019

Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER

Ahmedabad: Dated 04/10/2019

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 ।