

**आयकरअपीलीयअधिकरण,सुरतन्यायपीठ,सुरत**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**SURAT BENCH, SURAT**

**BEFORE SHRI AMARJIT SINGH, JUDICIAL MEMBER**  
**AND SHRI O.P.MEENA, ACCOUNTANT MEMBER**

**आ.अ.सं./I.T.A No.2514/AHD/2014: निर्धारण वर्ष/Assessment Year: 2007-08**

Assistant Commissioner of Income Tax, Circle-9, Surat.	V	Pankaj Diamond, 4-7, Krishna Diamond Park, Near GEB, Varachha Road, Kapodara, Surat – 395006. <b>[PAN: AADFP 5145 L]</b>
<b>अपीलार्थी / Appellant</b>		<b>प्रत्यर्थी/Respondent</b>

निर्धारितीकीओरसे /Assessee by	None.
राजस्वकीओरसे /Revenue by	Shri Mayank Pandey – Sr.DR

सुनवाईकीतारीख/ Date of hearing:	03.10.2019
उद्घोषणाकीतारीख/Pronouncement on:	03.10.2019

**आदेश / O R D E R**

**PER O.P.MEENA, AM:**

1. This appeal by the Revenue is directed against an order of learned Commissioner of Income tax (Appeals)-V, Surat (in short “the CIT (A)”) dated 26.06.2014 for the A.Y. 2007-08.

2. We have heard the above appeal, and find that the tax effect involved, is below Rs.50Lakhs. The CBDT vide Circular No.17/2019 dated 8<sup>th</sup> August 2019 [F.No.279/ Misc.142/ 2007-ITJ (Pt)] by amending Para 3 of CBDT Circular No.3/2018 dated 11.07.2018 has enhanced the monetary limit for filing of appeal before Tribunal at Rs.50 lakhs and has also removed anomaly in Para 5 of said Circular No. 3/2018.We find that the present case do not fall within the exceptions clause 10 of said Circular No.3/2018. Further, the above circular is also applicable to all pending appeals as clarified by the

CBDT Vide letter dated 20.08.2019 [F.No.279/Misc./M-93/2018-ITJ] and in the light of judgement of Hon`ble Supreme Court in the case of Pr. CIT, Jaipur v. Meenakshi Modi SLP (Civil) Diary No. 25076 of 2019-dated 16.08.2019 wherein the Hon`ble Supreme Court has dismissed the appeal of Revenue, as tax involved was less than Rs. 2 Crores. Therefore, the present appeals are not maintainable as per above Circular No. 17/2019, hence dismissed as withdrawn. However, the Revenue is at liberty to approach to this Tribunal for recalling this order, if it comes to the notice of the AO that the tax effect is more than the monetary limit prescribed under the said Circular or the appeal(s) is falls within the ambit of the exceptions provided under the said Circular.

3. In the result, appeal of the Revenue is dismissed as withdrawn.

4. The order pronounced in the open court on 03-10-2019.

Sd/-  
(AMARJIT SINGH)

(न्यायिक सदस्यतथा/JUDICIAL MEMBER)

Sd/-  
(O.P.MEENA)

(लेखा सदस्यकेसमक्ष /ACCOUNTANT MEMBER)

सुरत/ Surat, दिनांक Dated: 4<sup>th</sup> October, 2019 /S.Gangadhara Rao, Sr.PS

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

By order

/ / TRUE COPY / /

Assistant Registrar, Surat