

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“D” BENCH, AHMEDABAD**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER &  
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

ITA No. 948/Ahd/2018  
(Assessment Year : 2013-14)

The DCIT,  
Circle – 2(1)(1),  
Ahmedabad.

Vs. GSP Crop Science Pvt. Ltd.,  
404, Lalita Complex, Between Jain  
Temple Mithakali Six Road,  
Navrangpura, Ahmedabad – 380  
006.

[PAN No. AAACG 7984 Q]

**(Appellant)**

..

**(Respondent)**

**Appellant by** : Shri Surendra Kumar, CIT-D.R.  
**Respondent by** : Shri M. K. Patel, A.R.

**Date of Hearing** : 14.10.2019  
**Date of Pronouncement** : 15.10.2019

O R D E R

**PER Ms. MADHUMITA ROY – JUDICIAL MEMBER:**

The instant appeal filed by the Revenue is directed against the order dated 25.01.2018 passed by the Commissioner of Income Tax (Appeals) - 2, Ahmedabad arising out of the order dated 29.03.2016 passed by the DCIT, Circle – 2(1)(1), Ahmedabad under section 143(3) of the Income Tax Act, 1961 (hereinafter referred as to “the Act”) for the Assessment Year (A.Y.) 2013-14.

2. 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.

3. 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.

4. In the result, the appeal of the Revenue is dismissed.

**This Order pronounced in Open Court on**

**15/10/2019**

Sd/-  
( WASEEM AHMED )  
ACCOUNTANT MEMBER

Sd/-  
( Ms. MADHUMITA ROY )  
JUDICIAL MEMBER

Ahmedabad; Dated 15/10/2019  
Priti Yadav, Sr.PS

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

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

**आदेशानुसार/ BY ORDER,**

सत्यापित प्रति //True Copy//

**उपसहायक पंजीकार/ (Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरणअहमदाबाद / ITAT, Ahmedabad**