

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

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

ITA No. 1093/Ahd/2017
(Assessment Year : 2011-12)

The DCIT,
Circle – 3(2),
Ahmedabad.

Vs. M/s. Abhinay Steel,
615, Phase-IV,
GIDC Estate Vatva,
Ahmedabad.

[PAN No. AANFA 5157 H]

(Appellant)

..

(Respondent)

Appellant by : Shri Vinod Tanwani, Sr. D.R.
Respondent by : --None--

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 21.02.2017 passed by the Commissioner of Income Tax (Appeals) - 3, Ahmedabad arising out of the order dated 26.03.2015 passed by the ITO, Ward – 3(2)(6), Ahmedabad under section 143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred as to “the Act”) for the Assessment Year (A.Y.) 2011-12.

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)-3, 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