

IN THE INCOME TAX APPELLATE TRIBUNAL

AHMEDABAD “C” BENCH

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

**ITA. No: 2825/AHD/2017
(Assessment Year: 2014-15)**

The Deputy Commissioner of Income-tax Sabarkanth Circle, Himatnagar	V/S	Shri Devendrakumar Mohanlal Sharma 302-1, Sector 25, New Suryanarayan Society, Gandhinagar-382024
(Appellant)		(Respondent)

PAN: APBPS4805D

**Appellant by : Shri Lalit P. Jain, Sr. D.R.
Respondent by : Shri D. K. Parikh, A.R.**

(आदेश)/ORDER

Date of hearing : 27 -09-2019
Date of Pronouncement : 09 -10-2019

PER MAHAVIR PRASAD, JUDICIAL MEMBER

1. This appeal filed by the Revenue is directed against the order of the Ld. CIT(A)-2, Ahmedabad dated 28.01.2017 pertaining to A.Y. 2014-15.

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. As per aforesaid Circular, 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, appeal filed by the Revenue is dismissed.

Order pronounced in Open Court on 09 - 10- 2019

Sd/-

(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER True Copy
Ahmedabad: Dated 09/10/2019

Sd/-

(MAHAVIR PRASAD)
JUDICIAL MEMBER

Rajesh

Copy of the Order forwarded to:-

1. The Appellant.
2. The Respondent.
3. The CIT (Appeals) –
4. The CIT concerned.