

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'B' अहमदाबाद ।

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

**BEFORE SHRI RAJPAL YADAV, JUDICIAL MEMBER &
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No. 2908/Ahd/2017

(निर्धारण वर्ष / Assessment Year : 2012-13)

D.C.I.T. Circle 4(1)(1), Ahmedabad	बनाम/ Vs.	SAL Steel Ltd. 5/1, Shreeji House, B/h. M. J. Library, Ashram Road, Ahmedabad - 380006
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAHCS8284J		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Mudit Nagpal, Sr. D.R.
प्रत्यर्थी की ओर से / Respondent by :	Smt. Urvashi Shodhan, A.R.

सुनवाई की तारीख / Date of Hearing	11/10/2019
घोषणा की तारीख /Date of Pronouncement	24/10/2019

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)-8, Ahmedabad ('CIT(A)' in short), dated 04.12.2017 arising in the assessment order dated 27.03.2015 passed by the Assessing Officer (AO) under s. 143(3) of the Income Tax Act, 1961 (the Act) concerning AY. 2012-13.

2. The substantive grounds of appeal raised by the Revenue read as under:-

1. *"that the ld. CIT(Appeals) erred in law and on facts in deleting the addition made on account of disallowance u/s, 43B of the Income Tax Act, 1961 amounting to of Rs. 78,77,013/-."*
2. *"that the ld. CIT(Appeals) erred in law and on facts in not appreciating the fact pointed out by the A.O. at para No. 4.4 in assessment order, that the assessee company failed to produce any documentary evidence whether the payments towards the liability was made before the date of filing of return of income for the assessment year under consideration. "*
3. *"that the ld. CIT (Appeals) erred in law and on facts in not appreciating that Annexure 'D' of the Tax Audit Report clearly mentions the amounts added by the A.O. as debited to the Profit & Loss Account but unpaid till the date of Audit Report, and no correlation between these, amounts and the amounts added in the computation of total income was submitted to the A.O. or confronted to the A.O. by the ld. CIT(A). "*

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 24/10/2019

Sd/-
(RAJPAL YADAV)
JUDICIAL MEMBER
Ahmedabad: Dated 24/10/2019

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBE

True Copy

S. K. SINHA

आदेश की प्रतिलिपि अद्येषित / 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 ।