

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

BEFORE SHRI SANDEEP GOSAIN, Hon'ble JUDICIAL MEMBER
AND SHRI O.P.MEENA, Hon'ble ACCOUNTANT MEMBER

आ.अ.सं./I.T.A No.1722/AHD/2016

निर्धारण वर्ष/Assessment Year: 2009-10

The Income Tax Officer, Silvassa Ward, Silvassa.	V s.	Smt. Neelu Manoj Kothari, 23, OICD Housing Complex, Naroli Road, Silvassa. [PAN: ACFPK 2352 N]
अपीलार्थी / Appellant		प्रत्यर्थी/Respondent

निर्धारितकीओरसे /Assessee by	Shri Lokesh Khadari – CA
राजस्वकीओरसे /Revenue by	Mrs. Anupam Singla – Sr.DR

सुनवाईकीतारीख/ Date of hearing:	03.02.2020
उद्घोषणाकीतारीख/Pronouncement on:	03.02.2020

आदेश / O R D E R

PER SANDEEP GOSAIN, JM:

1. This appeal by the Revenue is directed against the order of Ld. Commissioner of Income Tax(Appeals), Valsad dated 21.04.2016 for the assessment year 2009-10.

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 8th 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 Therefore, the present appeals are not maintainable as per above Circular No. 17/2019, hence dismissed as withdrawn.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.
4. Order pronounced in the open court on 03-02-2020.

Sd/-
(O.P.MEENA)

(लेखा सदस्यतथा/ACCOUNTANT MEMBER)

Sd/-
(SANDEEP GOSAIN)

(न्यायिक सदस्यकेसमक्ष/JUDICIAL MEMBER)

सुरत/ **Surat**, दिनांक **Dated:** 3rd February, 2020/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