

IN THE INCOME TAX APPELLATE TRIBUNAL

AHMEDABAD “D” BENCH

**(BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMBER
& SHRI WASEEM AHMED, ACCOUNTANT MEMBER)**

(Through Virtual Court)

**ITA. Nos: 2256 & 2257/AHD/2015
(Assessment Years: 2003-04 & 2004-05)**

The Deputy Commissioner of Income-tax & ACIT (International Taxation), Ahmedabad	V/S	Joshi Technologies International Inc. 701, Parshwanath E Square Corporate Road, Prahladnagar, Satellite, Ahmedabad-380015
(Appellant)		(Respondent)

PAN: AAACJ9592P

**Appellant by : Shri Vinod Tanwani, Sr. D.R.
Respondent by : Shri Yogesh G. Shah,A.R.**

(आदेश)/ORDER

Date of hearing : 19 -08-2020

Date of Pronouncement : 21-08-2020

PER MAHAVIR PRASAD, J.M.

1. These appeals filed by the Revenue are directed against the order of the Ld. CIT(A)-13, Ahmedabad dated 29.05.2015 pertaining to A.Y. 2003-04 & 2004-05.

2. 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.
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.

Order pronounced in Open Court on 21- 08- 2020

Sd/-

(WASEEM AHMED)
ACCOUNTANT MEMBER True Copy
Ahmedabad: Dated 21/08/2020

Sd/-

(MAHAVIR PRASAD)
JUDICIAL MEMBER

Rajesh

Copy of the Order forwarded to:-

1. The Appellant.
2. The Respondent.