

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAJKOT BENCH, RAJKOT**

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
& Ms. MADHUMITA ROY, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 344/RJT/2015
(निर्धारण वर्ष / Assessment Year: 2006-07)

ITO Ward-3(1), Jamnagar	बनाम/ Vs.	Shri Mohanlal K. Jain, Prop. of Illes Export & Reena Metal Syndicate, C-2/32, GIDC, STU, Jamnagar
स्थायी लेखासं./जीआइआरसं./PAN/GIR No.: ABRPJ8641G		
(अपीलार्थी/Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Respondent by :	Shri S. S. Rathi, Sr. DR
प्रत्यर्थी की ओर से / Appellant by:	Shri Sagar Shah, AR

सुनवाई की तारीख/Date of Hearing	01/12/2020
घोषणा की तारीख /Date of Pronouncement	03/12/2020

आदेश/ORDER

PER BENCH:

The appeal filed by the Revenue for A.Y. 2006-07, arise from order of the CIT(A), Jamnagar dated 09.04.2015, in proceedings under Section 143(3) r.w.s. 254 of the Income Tax Act, 1961; in short “the Act”.

2. The ground of appeal raised by the Revenue reads as under:-

“1. The Ld. CIT(A) has erred in law as well on facts in adopting the GP @3.5% as against the GP taken by the AO @32.35%.

2. On the basis of the facts and circumstances of the case, the learned CIT(A) ought to have upheld the order of the Assessing Officer.

3. That the revenue craves leaves to add, amend, alter or withdraw any ground of appeal.

4. *It is therefore prayed that the order of the CIT(A), Jamnagar may kindly be set aside and that of Assessing Officer be restored.”*

3. 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*.

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	03/12/2020
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Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

Ahmedabad: Dated 03/12/2020

TANMAY, Sr. PS

TRUE COPY

आदेश की प्रतिलिपि अग्रेषित / 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 (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, राजकोट/ITAT, Rajkot