

आयकर अपीलिय अधिकरण, सुरत न्यायपीठ, सुरत  
IN THE INCOME TAX APPELLATE TRIBUNAL  
SURAT BENCH, SURAT

BEFORE SHRI PAWAN SINGH, Hon'ble JUDICIAL MEMBER  
AND Dr.SHRI ARJUN LAL SAINI, Hon'ble ACCOUNTANT MEMBER

(Virtual Hearing)

आ.अ.सं./I.T.A No.1706/AHD/2017

निर्धारण वर्ष/Assessment Year: 2013-14

The Deputy Commissioner of Income Tax, Circle-2(1)(2), Surat.	Vs	M/s.S.N.Tradelink Pvt. Ltd., 3010-11, Momai Complex, Outside Sahara Darwaja, Nr.New Bombay Market, Surat. <b>[PAN: AAKCS 0060 R]</b>
अपीलार्थी / Appellant		प्रत्यर्थी/Respondent

निर्धारितीकीओर से /Assessee by	Shri Rasesh Shah – CA
राजस्वकीओर से /Revenue by	Smt. Usha Shrote – Sr.DR

सुनवाई की तारीख/ Date of hearing:	15.04.2021
उद्घोषणा की तारीख/Pronouncement on:	15.04.2021

**आदेश / O R D E R**

**PER PAWAN SINGH, JUDICIAL MEMEBER:**

1. This appeal by Revenue is directed against the order of Id.Commissioner of Income Tax(Appeals)-2, Surat, hereinafter referred as “Ld.CIT(A)”, dated 07.04.2017 for assessment year (AY) 2013-14.
2. At the outset of hearing, the Id.Authorised Representative(AR) of the assessee submits that tax effect involved in the present appeal is only of Rs.32,60,518/- and the appeal is liable to be dismissed in view of the CBDT Circular No.17/2019 dated 08.08.2019.

3. The Ld.Departmental Representative(DR) for the Revenue submits that the Revenue may be given liberty to get the appeal revive, incase if it is discovered that grounds of appeal raised by the Revenue is covered by any exception clause of circulars of CBDT.
4. We have considered the contentions of both the parties and perused the material available on record. We have noted that the ld.CIT(A) while granting relief to the assessee, deleted the addition of Rs.1.00 crore (approximately) admittedly the tax effect involved in the present appeal is less than the monetary limit of the Rs.50 lacs as fixed by CBDT Circular No.17/2019 dated 08.08.2019. However, the Revenue is given liberty to get the appeal revive if at later stage it is discovered that grounds raised by the Revenue is covered by any exception clause of CBDT, circular dated 20.08.2018.
5. In the result, appeal of the Revenue is dismissed.

Order pronounced on 15<sup>th</sup> April 2021 while hearing the appeal.

Sd/-

(Dr. ARJUN LAL SAINI)

(लेखा सदस्य/ACCOUNTANT MEMBER)

Sd/-

(PAWAN SINGH)

(न्यायिक सदस्य/JUDICIAL MEMBER)

सुरत/ Surat, दिनांक Dated: 15<sup>th</sup> April, 2021 /#SGR

Copy of order sent to:- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

By order

/ / TRUE COPY / /

Assistant Registrar, Surat