

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ  
**IN THE INCOME TAX APPELLATE TRIBUNAL,**  
**" A " BENCH, AHMEDABAD**  
(CONDUCTED THROUGH VIRTUAL COURT AT AHMEDABAD)

**BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT**  
**And**  
**SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

Sl. No(s)	ITA No(s)	Asset. Year(s)	Appeal(s) by	
			Appellant	Respondent
1-2	2077/Ahd/2018 & 2091/Ahd/2018	2001-02	D.C.I.T., Circle-3(1)(2), Ahmedabad.	M/s. Oasis Textiles Ltd.(Formerly known as Unipon(I) Ltd., 13-14, Radhakunj Society, B/h. Kamla Kamdhenu Hall, Memnagar, Ahmedabad.  <b>PAN: AAACU1997K</b>
3-5.	2078 to 2080/Ahd/2018	2002-03 to 2004-05	D.C.I.T., Circle-3(1)(2), Ahmedabad.	M/s.Oasis Textiles Ltd.(Formerly known as Unipon(I) Ltd., 13-14, Radhakunj Society, B/h. Kamla Kamdhenu Hall, Memnagar, Ahmedabad.  <b>PAN: AAACU1997K</b>

<b>(Applicant)</b>	<b>(Respondent)</b>
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Revenue by	:	Shri Shaurya S. Shukla, Sr. D.R
Assessee by	:	Shri Umesh Ved, A.R

सुनवाई की तारीख / **Date of Hearing** : **12/10/2021**  
घोषणा की तारीख / **Date of Pronouncement**: **25/10/2021**

**आदेश/ORDER****PER BENCH:**

The captioned five appeals have been filed at the instance of Revenue against the common order of the Learned Commissioner of Income Tax (Appeals) Ahmedabad, dated 30/07/2018 arising in the matter of assessment order passed under s. 143(3) of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Years 2001-02 & 2002-03 to 2004-05.

2. At the time of hearing, it was submitted by the Ld.AR for the assessee that all the appeals filed by the Revenue are hit by the CBDT Circular No. 17 of 2019 recently issued dated 08/08/2019 revising the previous thresholds limits 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 all five cases, the tax effect on the disputed issues raised by the Revenue is stated to be not exceeding Rs.50 lakhs and therefore all five appeals of the Revenue are 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, appeals of the Revenue are dismissed as not maintainable. However, it will be open to the Revenue to seek restoration of its

appeals on showing inapplicability of the aforesaid CBDT Circular in any manner.

4. In the result, all the appeals filed by the Revenue are **dismissed**.

**Order pronounced in the Court on 25/10/2021 at Ahmedabad.**

**Sd/-  
(RAJPAL YADAV)  
VICE PRESIDENT**

**Sd/-  
(WASEEM AHMED)  
ACCOUNTANT MEMBER**

**(True Copy)**

Ahmedabad; Dated  
*Manish*

25/10/2021