

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“C” BENCH, AHMEDABAD**

**BEFORE SMT. ANNAPURNA GUPTA, ACCOUNTANT MEMBER &  
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

I.T.A. Nos. 121 & 122/Ahd/2020  
(Assessment Years: 2005-06 to 2006-07)

DCIT Circle-1(1)(1), Ahmedabad	Vs.	M/s. Asian Granito India Ltd. 202, Dev Arc, Opp. Iscon Temple, S.G. Highway, Ahmedabad-380054
[PAN No. AAFCA2340H]		
(Appellant)	..	(Respondent)

I.T.A. Nos. 123 to 127/Ahd/2020  
(Assessment Years: 2004-05 to 2008-09)

DCIT, Circle-1(1)(1), Ahmedabad	Vs.	M/s. Asian Tiles Ltd. 202, Dev Arc, Opp. Iscon Temple, S. G. Highway, Ahmedabad-380054
[PAN No. AACCA5213E]		
(Appellant)	..	(Respondent)

<b>Revenue by</b> :	Shri V. K. Singh, Sr. DR
<b>Assessee by</b> :	Shri Assem L. Thakkar, CA

<b>Date of Hearing</b>	04.05.2022
<b>Date of Pronouncement</b>	06.05.2022

ORDER

**PER BENCH:**

The bunch of seven appeals have been filed by the Revenue are directed against the separate orders dated 15.11.2019 & 25.11.2019 passed by the Ld. CIT(A)-1, Ahmedabad arising out of the penalty order all dated 27.02.2018 passed by the JCIT(OSD), Circle-1(1)(1), Ahmedabad under Section 271(1)(c) of the Income Tax Act, 1961

(hereinafter referred to as “the Act”) for the Assessment Years (A.Ys.) 2005-06 to 2006-07 and 2004-05 to 2008-09 respectively.

**ITA No. 121/Ahd/2020(A.Y. 2005-06)(Revenue’s Appeal):-**

2. The grounds of appeal raised by the Revenue are read as under:-

*“1. The CIT(A) has erred in law and in facts and in circumstances of the case by deleting the penalty of Rs.19,92,476/- levied u/s 271(1)(c) of the Act for A.Y. 2005-06.*

*2. The CIT(A) has erred in law and in facts and in circumstances of the case by deleting the penalty of Rs.32,92,171/- levied u/s 271(1)(c) of the Act for A.Y. 2006-07.*

*3. It is, therefore, prayed that the order of ld. CIT(A) may be set aside and that the 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 combined result, the appeals of the Revenue are dismissed.

<b>This Order pronounced in Open Court on</b>	<b>06/05/2022</b>
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Sd/-  
(ANNAPURNA GUPTA)  
**ACCOUNTANT MEMBER**

Ahmedabad; Dated 06/05/2022

TANMAY, Sr. PS

**TRUE COPY**

**आदेश की प्रतिलिपि अद्येषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

Sd/-  
(Ms. MADHUMITA ROY)  
**JUDICIAL MEMBER**

**आदेशानुसार/ BY ORDER,**

**उप/सहायक पंजीकार (Dy./Asstt. Registrar)**

**आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad**