

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'B' अहमदाबाद ।

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"B" BENCH, AHMEDABAD**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER  
& Ms. MADHUMITA ROY, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 75/Ahd/2021

(निर्धारण वर्ष / Assessment Year: 2014-15)

ACIT Central Circle-1(3), Ahmedabad	<b>बनाम/</b> Vs.	Siddheshwari Infrastructure 4 <sup>th</sup> Floor, S.K. House, Drive In Road, Bodakdev, Ahmedabad-380054
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ABMFS3587R		
(अपीलार्थी/Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/Appellant by :	Shri Alok Kumar, CIT DR
प्रत्यर्थीकीओरसे / Respondent by:	None

सुनवाईकीतारीख/Date of Hearing	10/05/2022
घोषणाकीतारीख /Date of Pronouncement	11/05/2022

**आदेश/ORDER**

**PER BENCH:**

The appeal filed by the Revenue for A.Y. 2014-15, arise from order of the CIT(A)-11, Ahmedabad dated 25.02.2021, in proceedings under Section 143(3) r.w.s. 263 of the Income Tax Act, 1961; in short "the Act".

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

*"1. On the facts and circumstances of the case and in law, the Ld. CIT(A) has erred in deleting the excess allowance of depreciation on plant & machinery (Volvo dumper) without appreciating the fact that during the course of assessment proceedings the assesses has failed to substantiate that the dumper was used for hiring.*

*2. On the facts and circumstances of the case and in law, the Ld. CIT(A) has erred in accepting the additional evidences submitted by the assesses under Rule 46A despite the fact that the assessee was given ample opportunity to substantiate its claim during the course of assessment proceedings.*

3. *On the facts and in the circumstances of the case and in law, the Ld, CIT(A) ought to have upheld the order of the A.O.*

4. *It is, therefore, prayed that the order of the Ld. CIT(A) be set aside and that of the A.O. be restored to the above extent.*

5. *This case is covered under exceptions laid down in para 10(c) of CBDT's Circular No. 3/2018; F.No.279/Misc.142/2007-ITJ (Pt) dated 11.07.2018."*

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

11/05/2022

Sd/-

(WASEEM AHMED)  
ACCOUNTANT MEMBER

Ahmedabad: Dated 11/05/2022

TANMAY, Sr. PS

Sd/-

(MADHUMITA ROY)  
JUDICIAL MEMBER

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  
आयकर अपीलीय अधिकरण, अहमदाबाद ।