

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'B' अहमदाबाद ।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
"B" BENCH, AHMEDABAD

BEFORE MRS. ANNAPURNA GUPTA, ACCOUNTANT MEMBER  
AND SHRI T.R. SENTHIL KUMAR, JUDICIAL MEMBER

ITA No. 577/Ahd/2024  
निर्धारण वर्ष/Assessment Year: 2014-15

Income Tax Officer, Ward 4(2)(1), Ahmedabad	Vs.	Kantilal Bechardas Patel, Through Legal Heir Shri Dineshkumar Kantilal Patel 44, Super Bungalows, Opp. Swaminarayan Mandir, Science City Road, Sola, Ahmedabad Gujarat - 380060 PAN : AGAPP 9373 P
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
Assessee by :	None	
Revenue by :	Smt. Malarkodi R., Sr DR	

सुनवाई की तारीख/Date of Hearing : 14.10.2024  
घोषणा की तारीख /Date of Pronouncement: 15.10.2024

**आदेश/ORDER**

**PER ANNAPURNA GUPTA, ACCOUNTANT MEMBER:**

Present appeal has been filed by the Revenue against the order of the learned Commissioner of Income-tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi [hereinafter referred to as "CIT(A)" for short] dated 31.01.2024 passed under Section 250 of the Income-tax Act, 1961 [hereinafter referred to as "the Act" for short], for the Assessment Year (AY) 2014-15.

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

*"(a) The Ld. CIT(A) has erred in law and on facts in quashed the notice u/s 148 and subsequent proceedings without appreciating the fact that the Legal heir of assessee has not intimated about the death of assessee to the department before issue of Notice u/s. 148 of the Act*

*and the AO has continued the further proceedings and passed order u/s 143(3) in the name in the name of legal heir after getting such information.*

*(b) The Ld. CIT(A) has erred in law and on facts in quashing the notice u/s 148 and subsequent proceedings without adjudicating the case on merits.*

*(c) The Ld. CIT(A) has erred in law and on facts in allowing the exemption u/s 54B of Rs 94,21,958/- claimed by the assessee."*

2. At the time of hearing before us, none appeared on behalf of the assessee; however, since the issue in question is covered by Central Board of Direct Taxes (CBDT) Circular No. 9 of 2024 dated 17.09.2024, this appeal is decided *ex-parte* qua the assessee, after hearing the learned Departmental Representative and perusing the material available on record.

3. Having heard the learned Departmental Representative and having perused the material on record, we find that this appeal of the Revenue is no longer maintainable in view of the recent CBDT Circular No. 9 of 2024 dated 17.09.2024. The mandatory limit for cases in which Revenue can challenge the relief granted by the Id. CIT(A) now stands enhanced to Rs.60 lakhs. In this case, as agreed by the Assessing Officer vide his letter dated 13.08.2024, the tax effect of the present case is Rs.21,30,737/-, which is below the monetary limit prescribed by the CBDT vide circular No.9/2024. The concession granted by the CBDT is retrospective in effect inasmuch as it applies to all pending appeals as well. In view of the above position, the appeal of the Revenue is no longer maintainable and is dismissed as such.

4. It is, however, made clear that on re-verification at the end of the Assessing Officer if it comes out that the tax effect of more than Rs.60 lakhs

is being involved in the appeal or the appeal falls within the exemption clause of the Circular, then the Revenue will be at liberty to file Miscellaneous Application to recall the Tribunal order. The application should be filed within time limit prescribed in the Act.

5. In the result, appeal of the Revenue is dismissed due to low tax effect.

**Order pronounced in the open Court on 15/10/2024 at Ahmedabad.**

**Sd/-**

**(T.R. SENTHIL KUMAR)  
JUDICIAL MEMBER**

Ahmedabad; Dated 15/10/2024

**\*\*btk**

**Sd/-**

**(ANNAPURNA GUPTA)  
ACCOUNTANT MEMBER**

आदेश की प्रतिलिपि अग्रेषित/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, अधिकरण अपीलीय आयकर , /DR,ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

TRUE COPY

सहायक पंजीकार (Asstt. Registrar)  
आयकर अपीलीय अधिकरण  
ITAT, Ahmedabad