

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "C" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member  
And Shri Narendra Prasad Sinha, Accountant Member**

**ITA No. 811/Ahd/2023 &  
C.O. No. 19/Ahd/2023  
Assessment Year 2015-16**

Assistant Commissioner of Income Tax, Circle-2(1)(1), Vadodara	Vs	Sulaimani Co-Op Bank Limited, 1, Mogalwada, Vadodara, Gujarat 390017  <b>PAN: AAAAS1759H</b>
Sulaimani Co-Op Bank Limited, 1, Mogalwada, Vadodara, Gujarat 390017  <b>PAN: AAAAS1759H (Appellant)</b>	Vs	Assistant Commissioner of Income Tax, Circle-2(1)(1), Vadodara  <b>(Respondent)</b>

**Revenue Represented: Shri Rignesh Das, Sr.D.R.  
Assessee Represented: Shri Samir Parikh, A.R.**

Date of hearing : 15-10-2024  
Date of pronouncement : 18-10-2024

**आदेश/ORDER**

**PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-**

This appeal is filed by the Revenue as against the appellate order dated 18.08.2023 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, arising out of the

reassessment order passed under section 147 r.w.s. 144 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2015-16. Against the same, assessee filed Cross Objection with a delay of 19 days.

2. At the outset, it was informed by the Department that the Tax Effect in the above appeal is only Rs.2,21,117/-. Pursuant to the CBDT Circular No. 17/2019 dated 08-08-2019, the present appeal was filed, since there was a Revenue Audit Objection in the above case, which is one of the exception covered as per Para 10C of the Board Circular No. 3/2018 dated 11-07-2018. However CBDT has issued fresh Circular No. 05/2024 dated 15-03-2024 and Circular No. 09/2024 dated 17-09-2024 superseding the earlier Circulars issued u/s. 268A of the Act, wherein various exceptions are mentioned namely in Clause 3.1 (a) to (m) of the said Circular. However "Revenue Audit Objection" is not covered under any of the exception clause. Therefore the Department appeal is liable to be dismissed on Low Tax Effect.

3. Recording the above reasons, the appeal filed by the Revenue is hereby dismissed as withdrawn.

4. In the C.O., the assessee has not filed Affidavit explaining the delay of 19 days, in spite of notices given to the assessee. Further the Ld. Counsel said that the assessee is not pressing the C.O. since Department Appeal is dismissed on Low Tax Effect. Recording the same, the Cross Objection filed by the Assessee is hereby dismissed as not maintainable.

5. In the combined result, the appeal filed by the Revenue and Cross Objection filed by the Assessee are dismissed.

Order pronounced in the open court on 18-10-2024

**Sd/-**  
**(NARENDRA PRASAD SINHA)**  
**ACCOUNTANT MEMBER**  
**Ahmedabad : Dated 18/10/2024**

**Sd/-**  
**(T.R. SENTHIL KUMAR)**  
**JUDICIAL MEMBER**

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद