

**IN THE INCOME TAX APPELLATE TRIBUNAL "A", BENCH KOLKATA
BEFORE SHRI J. SUDHAKAR REDDY, AM & SHRI S.S. VISWANETHRA RAVI, JM**

ITA No.1142/Kol/2017
(Assessment Year: 2013-14)

ACIT, Circle-40, Kolkata 2 nd Floor, 3, Govt. Place (W), Kol-1.	Vs.	M/s. Angles Aluminium Corporation 30/112, Laxmi Vijay INDST, Estate, New Link Road, Andheri West, Mumbai-400 053, Maharashtra.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAEFA 5098 C		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

Appellant by : Shri Kalyan Nath, Addl. CIT, Sr. DR
Respondent by : Shri P. J. Bhide, FCA & Hemal Mehta, FCA

सुनवाई की तारीख / **Date of Hearing :** 11/12/2018
घोषणा की तारीख/**Date of Pronouncement:** 13/12/2018

आदेश / O R D E R

PER S.S. VISWANETHRA RAVI, AM:

The captioned appeal filed by the Revenue pertaining to Assessment Year 2013-14, is directed against an order passed by Id. Commissioner of Income Tax (Appeals)-12, Kolkata dated 08.02.2017.

2. The CBDT has issued Circular No. 3/2018 dated 11.07.2018, whereby the monetary limits for filing of appeals by the Department before Income Tax Appellate Tribunal and High Courts and SLP before Supreme Court have been increased as a measure for reducing Litigation. The revised monetary limits laid down in para-3 of this Circular and the manner of computing tax effect as laid down in para-4 of this Circular are as follows:

"3 . Henceforth, appeals/ SLPs shall not be filed in cases where the tax effect does not exceed the monetary limits given hereunder:

<i>Sl. No.</i>	<i>Appeals/SLP's in Income-tax matters</i>	<i>Monetary Limit (in Rs)</i>
1.	<i>Before Appellate Tribunal</i>	<i>20,00,000/-</i>
2.	<i>Before High Court</i>	<i>50,00,000/-</i>
3.	<i>Before Supreme Court</i>	<i>1,00,00,000/-</i>

3. In para-13 of the said circular it has further been clarified that the revised monetary limits will apply retrospectively. The relevant para-13 of the Circular reads thus:

“13. This Circular will apply to SLPs/appeals/cross objections/references to be filed henceforth in SC/HCs/Tribunal and it shall also apply retrospectively to pending SLPs/appeals/cross objections/references. Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed.

4. In the present case, the tax effect in this appeal by the Revenue is less than Rs.20,00,000/-. This appeal had been filed by the Revenue on 19.05.2017 and was within the monetary limit in the form of tax effect for filing appeals before Tribunal.
5. In view of the above, the appeal filed by the Department is dismissed *in limine*.
8. In the result, the appeal by the Revenue is dismissed.

Order pronounced in the open court on this 13/12/2018.

Sd/-
(J. SUDHAKAR REDDY)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

कोलकाता /Kolkata;
Dated:13/12/2018
RS, Sr.PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant - ACIT, Circle-40, Kolkata
2. प्रत्यर्थी / The Respondent- M/s. Angles Aluminium Corporation
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाईल / Guard file.

//True Copy//

By Order

Assistant Registrar,
I.T.A.T, Kolkata Benches,
Kolkata.