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- “2. ***In supersession*** of the above Circular, it has been decided by the Board that departmental appeals may be filed on merits before Income Tax Appellate Tribunal and High Courts and SLPs/ appeals before Supreme Court keeping in view the monetary limits and conditions specified below.
3. Henceforth, appeals/ SLPs shall not be filed in cases where the tax effect does not exceed the monetary limits given hereunder:

S. No.	Appeals/ SLPs in Income-tax matters	Monetary Limit (Rs.)
1.	Before Appellate Tribunal	20,00,000
2.	Before High Court	50,00,000
3.	Before Supreme Court	1,00,00,000

The monetary limit for filing the appeals by the Revenue before the Tribunal has been increased to Rs. 20 Lacs. It is also clarified in the said Circular that the said monetary limit is applicable retrospectively even to the appeals pending before the Tribunal. The CBDT has also instructed that such pending appeals below this specified tax limit of Rs.20 lacs may be withdrawn / not pressed.

In the case on hand, it was noticed that the tax effect on the disputed issue raised by the Revenue is claimed to be less Rs.20 Lacs. Therefore appeal of the Revenue is required to be dismissed *in limine* in terms of the above circular.

3. The Ld. DR for the Revenue fairly agreed on the applicability of the CBDT Circular No. 3 of 2018. Accordingly, the appeal of the Revenue is dismissed as not maintainable. However, the Revenue is on the liberty to move the miscellaneous application to recall the order if the tax effect exceeds the threshold limit or the case of the Revenue falls in any of the exception

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provided in the aforesaid CBDT Circular in any manner. The MA shall be filed within the prescribed time. Hence the appeal of the Revenue is dismissed.

4. In the result, the appeal filed by the department is dismissed.

This Order pronounced in Open Court on	05/03/2019
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Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER

Sd/-
(Ms. MADHUMITA ROY)
JUDICIAL MEMBER

Ahmedabad; Dated 05/03/2019
Priti Yadav, Sr.PS

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)-12, Ahmedabad.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad