

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAJKOT BENCH, RAJKOT
[Conducted through E-Court at Ahmedabad]**

**BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMBER And
SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.325/RJT/2011
(निर्धारण वर्ष/Assessment Year : 2008-09)

The Asst.CIT Circle-3 Jamnagar	बनाम/ Vs.	Shri Jatindra Howandas Mohan 102, Aiswary Residency Behind Near Jogger's Park Park Colony, Jamnagar
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AJAPM 0364 N		
(अपीलार्थी/Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Appellant by :	Mr.Pravenn Verma, CIT-DR
प्रत्यर्थी की ओर से/Respondent by:	Mr. Ankit Gokani, AR

सुनवाई की तारीख/ Date of Hearing	27/02/2019
घोषणा की तारीख /Date of Pronouncement	28 /02/2019

आदेश / ORDER

PER MAHAVIR PRASAD, JUDICIAL MEMBER:

The captioned appeal has been filed at the instance of the revenue against the appellate order of the Learned Commissioner of Income Tax (Appeals)-Jamnagar ["CIT(A)" in short] dated 30/06/2011 relevant to Assessment Year 2008-09.

2. At the time of the hearing, we observe that the tax effect in the appeal filed by the Revenue is less than Rs. 20 lacs. As per the Circular No. 3 of 2018 dated 11/07/2018 issued by CBDT recently all pending appeals filed by Revenue are liable to be dismissed/ withdrawn/ not

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pressed to reduce the litigation where the tax effect does not exceed the prescribed monetary limit, i.e., Rs.20 Lacs. The relevant extract of the circular is reproduced below:

- “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:*

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

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 issues raised by the Revenue is claimed to be less Rs.20 Lacs. Therefore appeals of the Revenue are required to be dismissed *in limine* in terms of the above circular.

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

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

This Order pronounced in Open Court on 28/02/2019

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER

Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER

Ahmedabad; Dated 28/02/2019

टी.सी.नायर, व.नि.स./T.C. NAIR, Sr. PS

आदेश की प्रतिलिपि अद्येषित/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)-Jamnagar
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण,राजकोट/DR,ITAT, Rajkot
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, राजकोट / ITAT, Rajkot