

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH, RAIPUR**

**BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER
AND
DR. MITHA LAL MEENA, ACCOUNTANT MEMBER**

**ITA Nos.103 & 104/RPR/2012
Assessment Years : 2006-07 & 2008-09**

ACIT, Circle-2(1) Raipur (CG).	Vs.	Xpress Mining Private Limited, C/o Shri Pawan Kumar Agrawal, Pyarelal Agrawal Marg Punjab Oil Mill Gali Ramsagarpara, Raipur (CG).
		PAN : AAACX0411B
(Appellant)		(Respondent)

Department by : Shri V. B. Sargar, Addl. CIT
Assessee by : Shri S. R. Rao, Adv.
Date of hearing : 13-05-2019
Date of pronouncement : 13-05-2019

ORDER

PER DR. MITHA LAL MEENA, AM :

There are two appeals under consideration by the Revenue. Both the appeals are against the common order of the CIT(A), Raipur (CG) dated 31.05.2012 relating to assessment years 2006-07 and 2008-09 respectively.

2. The ld. counsel for the assessee, at the outset, submitted that the tax effect involved in the grounds raised by the Revenue is below Rs.20 lakhs. Therefore, in view of the latest CBDT Circular No.03/2018 [F.No.279/Misc.142/2007-ITJ

(Pt)] dated 11th July, 2018 which is applicable even to pending appeals, the appeal filed by the Revenue is not maintainable.

3. The Id. DR for the Revenue, on the other hand, fairly conceded that the tax effect involved in the grounds raised by the Revenue is admittedly below Rs.20 lakhs.

4. We have heard the rival submissions made by both the sides. It is an admitted fact that the tax effect involved in the grounds raised by the Revenue is less than Rs.20 lakhs. Therefore, in view of the latest CBDT Circular cited (supra) raising the monetary limits for filing of the appeals before the Tribunal which is applicable even to pending appeals, the appeal filed by the Revenue is dismissed.

5. In the result, both the appeals of the Revenue are dismissed.

Order pronounced in the open Court on this 13th May, 2019.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Sd/-
(DR. MITHA LAL MEENA)
ACCOUNTANT MEMBER

Dated: 13-05-2019.

Sujeet

Copy of order to: -

- 1) The Appellant
- 2) The Respondent
- 3) The CIT
- 4) The CIT(A)
- 5) The DR, I.T.A.T., Raipur.

//True Copy//

By Order

Sr. Private Secretary
ITAT, Raipur