

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

BEFORE SHRI ANIL CHATURVEDI, AM AND  
SHRI PARTHA SARATHI CHAUDHURY, JM

आयकर अपील सं. / ITA No.613/PUN/2018

निर्धारण वर्ष / Assessment Year : 2014-15

The Deputy Commissioner of Income Tax,  
Circle-12, Pune.

.....अपीलार्थी / Appellant

**बनाम / V/s.**

Bhagini Nivedita Sahakari Bank  
Limited.  
Rashtrabhasha Bhawan,  
387/388, Narayan Peth,  
Pune-411 030.  
PAN : AAAAB0289K

.....प्रत्यर्थी / Respondent

Assessee by : None

Revenue by : Shri Vishwas Mundhe

सुनवाई की तारीख / Date of Hearing : 27.06.2019

घोषणा की तारीख / Date of Pronouncement : 28.06.2019

**आदेश / ORDER**

**PER PARTHA SARATHI CHAUDHURY, JM :**

This appeal preferred by the Revenue emanates from the order of the  
Ld. Commissioner of Income Tax (Appeals)-8, Pune dated 21.12.2017 for the  
assessment year 2014-15 as per the grounds of appeal on record.

2. The CBDT vide Circular No.3/2018, dated 11.07.2018 has revised the monetary limits for filing of appeals by the Department before the Tribunal with retrospective effect. As per the Circular (supra), the monetary limit of tax effect for filing appeals before the Tribunal by the Department has been raised to Rs.20 lakhs.

3. The Ld. DR fairly admitted that in the present appeal by the Department tax effect is less than Rs.20 Lakhs.

4. We have perused the case record and heard the submissions of the Ld. DR. Undisputedly, the tax effect involved in appeal is less than the monetary limit prescribed by the recent CBDT Circular for filing of appeals before the Tribunal by the Department. The CBDT vide Circular No. 3/2018, dated 11-07-2018 has raised the monetary limit of tax effect for filing of appeals by the Department before the Tribunal to Rs.20 lakhs. The Circular applies to the appeals to be filed by the Department in future as well as the appeals pending before the Tribunal. Without going into merit of the grounds raised in the appeal, in view of the CBDT Circular (supra.), the present appeal of the Revenue is dismissed on account of low tax effect.

5. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for restoration of appeal, with the requisite material to show that the appeal is protected by the exceptions prescribed in Para 10 of the Circular (supra).

6. In the result, appeal of the Revenue is dismissed.

Order pronounced on 28<sup>th</sup> day of June, 2019.

Sd/-  
**ANIL CHATURVEDI**  
**ACCOUNTANT MEMBER**

Sd/-  
**PARTHA SARATHI CHAUDHURY**  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 28<sup>th</sup> June, 2019.

SB

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals)-8, Pune.
4. The Pr. CIT-4, Pune.
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

// True Copy //

आदेशानुसार / BY ORDER,

निजी सचिव / Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.

		Date	
1	Draft dictated on	27.06.2019	Sr.PS/PS
2	Draft placed before author	27.06.2019	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		