

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

BEFORE SHRI R.S.SYAL, VP AND
SHRI PARTHA SARATHI CHAUDHURY, JM

आयकर अपील सं. / ITA No.2621/PUN/2017

निर्धारण वर्ष / Assessment Year : 2012-13

The Deputy Commissioner of Income Tax,
Circle-1(1), Pune.

.....अपीलार्थी / Appellant

बनाम / V/s.

M/s. CMA CGM Agencies (India)
Pvt. Ltd.
407, City Tower, Boat Club Road,
Pune-411 015
PAN : AADCC3951G

.....प्रत्यर्थी / Respondent

Assessee by : Shri Rajat Soni
Revenue by : Shri Amit Bobde, JCIT

सुनवाई की तारीख / Date of Hearing : 29.07.2019

घोषणा की तारीख / Date of Pronouncement : 29.07.2019

आदेश / ORDER

PER PARTHA SARATHI CHAUDHURY, JM :

This appeal preferred by the Revenue emanates from the order of the
Ld. CIT(Appeal), Pune-1 dated 04.08.2017 for the assessment year 2012-13
as per the grounds of appeal on record.

2. The Ld. AR of the assessee submitted that 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 rival submissions. Undisputedly, the tax effect involved in appeal is less than the monetary limit prescribed by the 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 29th day of July, 2019.

Sd/-
R.S.SYAL
VICE PRESIDENT

Sd/-
PARTHA SARATHI CHAUDHURY
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 29th July, 2019.

SB

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeal), Pune-1.
4. The Pr. CIT-1, Pune.
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, "सी" बेंच,
पुणे / DR, ITAT, "C" 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	29.07.2019	Sr.PS/PS
2	Draft placed before author	29.07.2019	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		