

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

**BEFORE: SHRI LALIET KUMAR, JUDICIAL MEMBER, AND
DR. M. L. MEENA, ACCOUNTANT MEMBER**

S.No.	ITA No.	Appellant	Respondent	PAN/TAN
1.	257/Agr/2018 A.Y.2013-14	DCIT, Circle- 2(2)(1), Firozabad	M/s Hind Lamps Ltd. Shikohabad, Distt. Firozabad	AAACH3973Q
2.	464/Agr/2012 A.Y.2005-06	ACIT-2, Agra	Shri Santosh Kumar pandey S/o Shri babu Ram Pandey, Jalaun Chauraha, Auraiya	AKWPP0804H
3	248/ Agr/2017 AY 2014-15	DCIT, CIRCLE- 2(3)(1), JHANSI	Shri Ram Kumar Tiwari, 8- Civil Lines, Lalitpur	ABGPT0916R
4.	109/Agra/2014	ITO-4(4), Agra	M/s Shree Nath Ji Abhushan Bhandar (P) Ltd., 10/6 Laxmi Bhawan, Patel Nagar, Moti Katra, Agra	AAICS1410M

Name of Appellant	Sh. Sunil Bajpai, DR
Name of Respondent	Sh. Sushil Maheswari, CA Sh. Anurag Sinha, Adv. And Sh.Sahib P. Satsangee, CA

Date of Hearing	14.08.2019
Date of Pronouncement	19.08.2019

ORDER

PER BENCH:

Vide CBDT circular dated 8th August 2019, the income tax department has announced its policy decision not to file, or press, the appeals, before this Tribunal, against the appellate orders favourable to the

assessee in the cases in which overall tax effect, including surcharge but excluding interest, is Rs 50,00,000 or less. This monetary limit, which was Rs 20,00,000 till 7th August 2019, has been in effect enhanced by almost 2.5 times over the last year, and the relief is retrospective in nature inasmuch as it not only applies to future appeals but also to the pending appeals.

2. As a step towards management of litigation, the CBDT has decided to further enhance the monetary limits for filing the appeals in income tax cases vide para 3 and Para 5 of the aforesaid circular and thus to remove the agony of uncertainty to the taxpayers who have been successful before the lower appellate authorities. These appeals were heard by this Bench and are being disposed of by this composite order.

3. Learned Departmental Representatives state that liberty may be given to point out, upon necessary further verifications, and to seek recall the dismissal of appeals and restoration of the appeals in the cases which are inadvertently included in this bunch of appeals, wherein the tax effect, in terms of the CBDT circular (supra), exceeds Rs 50,00,000. None opposes this prayer; we accept the same. We make it clear that the appellants shall be at liberty to point out the cases which are wrongly included in the appeals so summarily dismissed, either owing to wrong computation of tax

effect. or owing to such cases being covered by the permissible exceptions, or for any other reason, and we will take appropriate remedial steps in this regard.

4. In the light of the above discussions, and in the light of the CBDT Circular dated 8th August, 2019, these appeals, involving tax effect of or less than Rs 50 lakhs, are dismissed as withdrawn.

5. With the above observations, the appeals filed by the Revenue are dismissed.

Sd/-
(Dr. Mitha Lal Meena)
Accountant Member

Sd/-
(Laliet Kumar)
Judicial member

Dated: 19.08.2019
AKS (Tour)

Copy of order forwarded to:

(1) <i>The appellant</i>	(2) <i>The respondent</i>
(3) <i>Commissioner</i>	(4) <i>CIT(A)</i>
(5) <i>Departmental Representative</i>	(6) <i>Guard File</i>

By order

*Assistant Registrar
Income Tax Appellate Tribunal
Agra Bench, Agra*