

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'A' BENCH,  
NEW DELHI

BEFORE SHRI T.S. KAPOOR, ACCOUNTANT MEMBER, AND  
SHRI AMIT SHUKLA, JUDICIAL MEMBER,

ITA No. 6044/DEL/2016  
[Assessment Year: 2012-13]

ITO, Ward No.1, HUDA City Centre, Bhiwani,	Shri Anand Yadav, S/o- Shri Ram Gopal, VPO Milakpur, Teh. Bawani Khera, Dist. Bhiwani, Haryana
<b>PAN-ACJPA0087E</b>	
Appellant	Respondent

Appellant by	Shri Mithun Sethy
Respondent by	Shri N. K. Jain

<b>Date of Hearing</b>	<b>14/08/2019</b>
<b>Date of Pronouncement</b>	<b>14/08/2019</b>

**ORDER**

**PER T.S. KAPOOR, ACCOUNTANT MEMBER**

This appeal has been filed by the Revenue against the order of the Ld. CIT(A), Hisar, dated 30/09/2016. From the ground of appeal, we observe that the tax effect in this case is below monetary limit for filing appeals by the Department. The CBDT Circular No. 17/2019, dated 08/08/2019 has increased the monetary limit for filing appeals before ITAT. For the sake of completeness, such CBDT Circular is reproduced below:-

***“Sub:- Further Enhancement of Monetary limits for filing of appeals by the Department before income Tax Appellate Tribunal, High Court and SLPs/appeals before Supreme Court-Amendment to Circular 3 of 2018-Measures for reducing litigation.*”**

Reference is invited to the Circular No. 3 of 2018 dated 11.07.2018 (the Circular) of Central Board of Direct Taxes (the Board) and its amendment dated 20<sup>th</sup> August, 2018 vide which monetary limits for filing of income tax appeals by the Department before Income Tax Appellate Tribunal, High Courts and SLPs/appeals before Supreme Court have been specified. Representation has also been received that an anomaly in the said circular at para 5 may be removed.

2. As step towards further management of litigation, it has been decided by the Board that monetary limits for filing of appeals in income-tax cases be enhanced further through amendment in Para 3 of the Circular mentioned above and accordingly, the table for monetary limits specified in Para 3 of the Circular shall read as follows:

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

3. Further, with a view to provide parity in filing of appeals in scenarios where separate order is passed by higher appellate authorities for each assessment year vis-a-vis where composite order for more than one assessment years is passed, para 5 of the circular is substituted by the following para: -

*“5. The Assessing Officer shall calculate the tax effect separately for every assessment year in respect of the disputed issues in the case of every assessee. If, In the case of an assessee. the disputed issues arise in more than one assessment year, appeal can be filed in respect of such assessment year or years in which the tax effect in respect of the disputed issues exceeds the monetary limit specified in para 3. No appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in para 3. Further, even in the case of composite order of any High Court or appellate authority which involves more than one assessment year and common issues in more than one assessment year, no appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in para 3. In case where a composite order/ judgement involves more than one assessee each assessee shall be dealt with separately.”*

9. The said modifications shall come into effect from the date of issue of this Circular.”

10. The same may be brought to the notice of all concerned.

11. This issues under section 268A of the Income-tax Act, 1961.”

2. The Ld. DR stated that it is not apparent from the present appeal as to whether the case of the assessee falls into any exception to the circular but at the same time he was not able to demonstrate the exception applicable to the assessee, therefore, his arguments has no

force. We find that the tax effect in this case is less than Rs.50 lakhs, therefore, the appeal is not maintainable and therefore, we dismiss the same.

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

Order pronounced in the open court on 14/08/2019.

Sd/-  
**[AMIT SHUKLA]**  
**JUDICIAL MEMBER**

**Delhi;** Dated: 14/08/2019.

*Shekhar, Sr. P.S*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Sd/-  
**[T.S. KAPOOR]**  
**ACCOUNTANT MEMBER**

Asst. Registrar,  
ITAT, New Delhi