

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES "B", JAIPUR
श्री रमेश सी शर्मा, लेखा सदस्य एवं श्री विजय पाल राव, न्यायिक सदस्य के समक्ष
BEFORE: SHRI RAMESH C SHARMA, AM & SHRI VIJAY PAL RAO, JM

आयकर अपील सं./ITA No. 680/JP/2018
निर्धारण वर्ष / Assessment Year :2009-10

I.T.O., Ward 3(2), Jaipur.	बनाम Vs.	Shri Raj Kumar Daga, 104, Navjeevan Complex, Station Road, Jaipur.
स्थायी लेखा सं./ जीआईआर सं./ PAN/GIR No. ABLPD 4731 F		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

राजस्व की ओर से / Revenue by: Ms. Anuradha (JCIT)
निर्धारिती की ओर से / Assessee by: None

सुनवाई की तारीख / Date of Hearing : 20/08/2019
उदघोषणा की तारीख / Date of Pronouncement : 21/08/2019

आदेश / ORDER

PER: R.C. SHARMA, A.M.

This appeal by the revenue is directed against the order dated 23/02/1018 of Id. CIT(A), Kota for the A.Y. 2009-10 in the matter of order passed U/s 147/144 of the Income Tax Act, 1961 (in short, the Act).

2. As per grounds of appeal, tax effect in respect of relief granted by the Id. CIT(A) works out to be less than Rs. 50.00 lacs, therefore, in view of the CBDT circular No. 17/2019 dated 08/08/2019 this appeal deserves to be dismissed.

3. CBDT Circular No. 17 of 2019 dated 08.08.2019 reads as under:-

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

Circular No. 3/2018 dated 11th July 2018 has been replaced by Circular No. 17/2019 dated 8th August 2019 to enhance Monetary limits for filing of appeals by the Department before Income Tax Appellate Tribunal, High Courts and SLPs/appeals before Supreme Court for reducing litigation.

<i>Appeals/SLPs in Income-tax matters</i>	<i>Monetary Limit (Rs.) (previous limit)</i>	<i>Monetary Limit (Rs.) (Revised Limit)</i>
<i>Before Appellate Tribunal</i>	<i>20,00,000</i>	<i>50,00,000</i>
<i>Before High Court</i>	<i>50,00,000</i>	<i>1,00,00,000</i>
<i>Before Supreme Court</i>	<i>1,00,00,000</i>	<i>2,00,00,000</i>

- 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. No appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit.*
- 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.*
- In case where a composite order/ judgment involves more than one assessee, each assessee shall be dealt with separately."*

4. Since the tax effect is less than Rs. 50.00 lacs, the appeal of the revenue deserves to be dismissed. Before parting with the matter, it is made clear that the department is at liberty to file Misc. application, if

the tax effect is found to be more than Rs. 50.00 lacs or the case falls in any of the exceptions of the circular.

5. In the result, appeal of the revenue is dismissed.

Order pronounced in the open court on 21st August, 2019.

Sd/-
(विजय पाल राव)
(VIJAY PAL RAO)
न्यायिक सदस्य / Judicial Member

Sd/-
(रमेश सी शर्मा)
(RAMESH C SHARMA)
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 21st August, 2019

*Ranjan

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

1. अपीलार्थी / The Appellant-The I.T.O., Ward 3(2), Jaipur.
2. प्रत्यर्थी / The Respondent- Shri Raj Kumar Daga, Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 680/JP/2018)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar