

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 Nos. 2597 & 2598/PUN/2016

निर्धारण वर्ष / Assessment Year : 2010-11 & 2011-12

The Assistant Commissioner of Income Tax,  
Circle-1, Aurangabad.

.....अपीलार्थी / Appellant

**बनाम / V/s.**

M/s. Lombardini India Private Limited,  
Plot No. J-2/1, MIDC,  
Chikalthana, Aurangabad  
Pin-431 201.  
PAN : AAACL6740M

.....प्रत्यर्थी / Respondent

Assessee by : Shri Rajendra Agiwal  
Revenue by : Smt. Mugdha Sardeshpande, JCIT

सुनवाई की तारीख / Date of Hearing : 26.08.2019

घोषणा की तारीख / Date of Pronouncement : 26.08.2019

**आदेश / ORDER**

**PER PARTHA SARATHI CHAUDHURY, JM :**

These two appeals preferred by the Revenue emanates from the orders of the Ld. CIT(Appeals)-13, Pune dated 21.07.2016 for the assessment years 2010-11 & 2011-12 as per the grounds of appeal on record.

2. The Ld. AR of the assessee submitted at the outset that the appeals of Revenue are liable to be dismissed on account of low tax effect in terms of recent CBDT Circular No.17/2019 [F No.279/Mise.142/2007-ITJ (Pt)], dated 08-08-2019 read with Circular No.3 of 2018 dated 11.07.2018 revising the upward monetary limits for filing of appeals in Income Tax Cases before various Appellate Forums. The earlier CBDT Circular No.03/2019 dated 11.07.2018 fixed monetary limit for filing of appeals before the Tribunal at Rs.20 Lakhs. Such limit has been enhanced in the recent CBDT Circular dated 08.08.2019 from Rs.20 lakhs to Rs. 50 Lakhs. The Ld. AR of the assessee pointed that tax effect involved in the appeal in ITA No.2597/PUN/2016 for assessment year 2010-11 is Rs.38,72,846/- and in ITA No.2598/PUN/2016 for assessment year 2011-12 is Rs.37,07,235/- including surcharge and Cess. Thus, the tax effect on the addition is less than Rs.50 Lakhs.

3. The Ld. DR fairly admitted that in the present appeals by the Department tax effect is less than Rs.50 Lakhs.

4. Both sides heard. The Revenue is in appeal against the order of Ld. CIT(Appeals) in deleting the additions. Undisputedly, the tax effect involved in these appeals is less than the monetary limit prescribed by the recent CBDT Circular No.17/2019 [F No.279/Mise.142/2007-ITJ (Pt)] dated 08-08-2019 read with Circular No.3 of 2018 dated 11.07.2018 for filing of appeals before the Tribunal by the Department. The CBDT vide circular dated 08.08.2019 (supra.) has amended Para 3 of Circular No.3 of 2018 dated 11.07.2018 thereby enhancing monetary limit of tax effect from Rs.20 Lakhs to Rs.50 Lakhs for filing appeals by the Department before the Tribunal. Thus, without going into merit of the issues raised in the appeal, in view of the

CBDT Circular (supra) the present appeals of the Revenue are 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 dated 11-07-2018 and its amendment dated 20-08-2018.

6. In the result, appeals of the Revenue are dismissed.

Order pronounced on 26<sup>th</sup> day of August, 2019.

Sd/-  
**R.S.SYAL**  
**VICE PRESIDENT**

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

पुणे / Pune ; दिनांक / Dated : 26<sup>th</sup> August, 2019.  
SB

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals)-13, Pune.
4. The Pr. CIT-5, 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	26.08.2019	Sr.PS/PS
2	Draft placed before author	26.08.2019	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		