

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, "B" JAIPUR

श्री रमेश सी० 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. 721/JP/2019
निर्धारण वर्ष / Assessment Year : 2013-14

The ACIT, Circle-1 Kota.	बनाम Vs.	M/s Zyden Gentee Ltd., 143 Deepshree Building Gumanpura, Kota.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAACZ 2189 G		
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: VIJAY PAL RAO, J.M.

This appeal by the Department is directed against the order dated 12.03.2019 of Id. CIT(A), Kota for the assessment year 2013-14. As per the grounds of appeal, the tax effect calculated by the AO in respect of the relief granted by the Id. CIT (Appeals) which has been challenged in the present appeal is less than Rs. 50,00,000/-.

2. We have heard the Id. D/R and considered the relevant material on record. At the outset, we note that the tax effect in this appeal is not exceeding the monetary limit as revised by the CBDT vide Circular dated 08.08.2019 for the purpose of filing of appeal by the department before the Income Tax Appellate Tribunal from Rs. 20,00,000/- to Rs. 50,00,000/-. For ready reference, we reproduce the CBDT Circular No. 17 of 2019 dated 08.08.2019 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Circular No. 3/2018 dated 11th July 2018 has been replaced by Circular No. 17/2019 dated 8th August 2019 to enhance Monetary limits for filing of appeals by the Department before Income Tax Appellate Tribunal, High Courts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.”*

Accordingly, the appeal of the department is not maintainable being monetary limit is less than/not exceeding Rs. 50,00,000/-.

3. The department is at liberty to file the Miscellaneous Application in case the tax effect in this appeal is found to be more than Rs. 50,00,000/- or the case falls in any of the exceptions of the circular.

In the result, appeal of the department is dismissed.

Order pronounced in the open court on 21/08/2019

Sd/-
(रमेश सी० शर्मा)
(Ramesh. C. Sharma)
लेखा सदस्य/Accountant Member

Sd/-
(विजय पाल राव)
(Vijay Pal Rao)
न्यायिक सदस्य/Judicial Member

जयपुर / Jaipur
दिनांक / Dated:- 21/08/2019.

***Santosh.**

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

1. अपीलार्थी / The Appellant- ACIT, Circle-1, Kota.
2. प्रत्यर्थी / The Respondent- M/s Zyden Gentee Ltd., Kota.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File {ITA No. 721/JP/2019}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar