

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "C", PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND  
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.212/PUN/2019  
निर्धारण वर्ष / Assessment Year : 2013-14

DCIT, Circle-14,  
Pune

Vs.

M/s. JFE Shoji India Private  
Limited,  
Plot No.F-42,  
Ranjangaon MIDC,  
Ranjangaon Industrial Area,  
Village Koregaon,  
Tal. Shirur,  
Pune – 412 220  
PAN : AACCCJ5150B

(Appellant)

(Respondent)

Assessee by

Shri Sujit Thakur &  
Shri Chetan Kothari

Revenue by

Shri Shanshank Deogadkar

Date of hearing

28-08-2019

Date of pronouncement

28-08-2019

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the Revenue is directed against the order dated 20.11.2018 passed by the Commissioner of Income-tax (Appeals)-13, Pune in relation to the assessment year 2013-14. It has been

fairly admitted by the ld. DR that the tax effect in this appeal is less than Rs.50.00 lakh

2. Recently, the CBDT has issued circular No.17/2019 dated 08-08-2019 revising upward the monetary limits for filing of appeals by the Department in Income-tax Cases before various appellate forums. The earlier circular No.03/2018 dated 11-07-2018 fixed monetary limit for filing of appeals by the Revenue before the Tribunal at Rs.20.00 lakh. Such limit has now been enhanced in the recent Circular dated 08-08-2019 to Rs.50.00 lakh. Since tax effect in the instant appeal is less than the revised monetary limit of Rs.50.00 lakh, we are not inclined to entertain this appeal.

3. At this juncture, it is pertinent to note that the CBDT vide F.No.279/Misc/M-13/2018-ITJ dated 20-08-2019 has clarified that the revised monetary limits so mentioned in Circular No.17/2019 are applicable to all pending appeals. Not only that, it has further been directed to the competent authorities to withdraw all such appeals on or before 31-10-2019.

4. In view of the foregoing discussion, we dismiss the appeal filed by the Revenue.

5. In the result, the appeal is dismissed.

Order pronounced in the Open Court on 28<sup>th</sup> August, 2019.

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

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

पुणे Pune; दिनांक Dated : 28<sup>th</sup> August, 2019  
सतीश

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-13, Pune
4. The Pr.CIT-6, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "सी" /  
DR 'C', ITAT, Pune;
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	28-08-2019	Sr.PS
2.	Draft placed before author	28-08-2019	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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