

**IN THE INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH, AGRA**

**BEFORE: SHRI LALIET KUMAR, JUDICIAL MEMBER, AND
DR. M. L. MEENA, ACCOUNTANT MEMBER**

Sl. No.	ITA No./A.Y.	Appellant	Respondent	PAN/TAN
1.	22/Ag/2014 A.Y.2006-07	ACIT, Circle-2, Gwalior.	Smt. Meeta Garg, K. S. Complex Morena.	AAYPG2497H
2.	C.O. 01/Ag/2016 A.Y. 2006-07	Smt. Meeta Garg, K. S. Complex Morena.	ACIT, Circle-2, Gwalior.	AAYPG2497H
3.	363/Ag/2017 A.Y. 2005-06	DCIT, Circle- 2(1), Gwalior	Sh. Saurabh Garg. Morena	ACOPG5549C
4.	C.O. 35/Ag/2018 A.Y. 2005-06	Sh. Saurabh Garg. Morena	DCIT, Circle-2(1), Gwalior	ACOPG5549C
5.	58/Ag/2014 A.Y. 2009-10	ACIT-Circle-2, Gwalior	M/s Chahat CityP. Ltd. Indore.	AADCC0053B
6.	24/Ag/2014 A.Y. 2010-11	ACIT-Circle-2, Gwalior	M/s Chahat CityP. Ltd. Indore.	AADCC0053B
7.	50/Ag/2014 A.Y. 2009-10	ACIT-Circle-2, Gwalior	M/s Arth Real Developers P. Ltd. Indore.	AAGCA0940A
8.	25/Ag/2014 A.Y. 2004-05	ACIT-Circle-2, Gwalior	Smt. Sheela Devi Garg, Morena.	ACOPG5417B
9.	C.O. 02/Ag/2016 A.Y. 2004-05	Smt. Sheela Devi Garg, Morena	ACIT-Circle-2, Gwalior	ACOPG5417B

Name of Appellant	Sh. Sunil Bajpai, CIT DR
Name of Respondents	Sh. Kailash Agarwal, CA.

Date of Hearing	04.09.2019
Date of Pronouncement	04.09.2019

ORDER

PER BENCH:

This bunch of revenue appeals as well as cross objections are filed by the assesseees called into question the correctness of the relief granted by the CIT(A) where the tax effect involved in all these appeals does not exceeds Rs. 50,00,000/-

in each of these appeals. Therefore, in view of CBDT circular dated 8th August 2019, all these appeals were heard together and disposed of by this consolidated order.

2. Vide CBDT circular dated 8th August 2019, the income tax department has announced its policy decision not to file, or press, the appeals, before this Tribunal, against the appellate orders favourable to the assessee in the cases in which overall tax effect, including surcharge but excluding interest, is Rs 50,00,000 or less. This monetary limit, which was Rs 20,00,000 till 7th August 2019, has been in effect enhanced by almost 2.5 times over the last year, and the relief is retrospective in nature inasmuch as it not only applies to future appeals but also to the pending appeals.

3. As a step towards management of litigation, the CBDT has decided to further enhance the monetary limits for filing the appeals in income tax cases vide para 3 and Para 5 of the aforesaid circular and thus to remove the agony of uncertainty to the taxpayers who have been successful before the lower appellate authorities. These appeals were heard by this Bench and are being disposed of by this composite order.

4. The Id. Counsel for the assessees Sh. Kailash Chand Agarwal, CA referred to the CBDT circular dated 8th August 2019 and demonstrated that as to how the

appeals are not maintainable in the light of CBDT Circular and all these appeals are liable to be dismissed as withdrawn.

5. The respondent Id. DR did not oppose the action propose by the tribunal, in principle, but requested that legitimate interest of revenue authorities be suitably protected so as the appeals which are found not covered by the aforesaid circular are reinstated and decided on merits. He submitted that liberty may be given to point out, upon necessary further verifications, and to seek recall the dismissal of appeals and restoration of the appeals in the cases which are inadvertently included in this bunch of appeals, wherein the tax effect, in terms of the CBDT circular (supra), exceeds Rs 50,00,000. None opposes this prayer; we accept the same. We make it clear that the appellants shall be at liberty to point out the cases which are wrongly included in the appeals so summarily dismissed, either owing to wrong computation of tax effect or owing to such cases being covered by the permissible exceptions, or for any other reason, and we will take appropriate remedial steps in this regard.

6. Since, we have already dismissed the appeals of the Revenue in view of CBDT Circular dated 8th August, 2019 all these appeals, involving tax effect of or less than Rs 50 lakhs, The Cross-objections filed by the assesseees are supportive to the order of the CIT(A), therefore, they become infructuous. We dismiss the same as infructuous.

22/Agr/2014 and other 05 appeals
& C.O.1, 2, and 35

7. With the above observations, all the 06 appeals filed by the Revenue and 03 Cross Objections filed by the assesseees are also dismissed.

Order pronounced in the open court on 04/09/2019.

**Sd/-
(Laliet Kumar)
JUDICIAL MEMBER**

**Sd/-
(Dr. M.L. Meena)
ACCOUNTANT MEMBER**

AKV

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**Sr. PRIVATE SECRETARY
ITAT, AGRA**