

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

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

<b>Sl. No.</b>	<b>ITA No./A.Y.</b>	<b>Appellant</b>	<b>Respondent</b>	<b>PAN/TAN</b>
1.	80/Agr/2017 A.Y.2008-09	ACIT, Circle-2(1), Gwalior.	KS Infrastructure P. Ltd. Morena.	AACCK8113D
2.	12/Agr/2017 A.Y.2008-09	ACIT, Circle-2(1), Gwalior.	Smt. Sarla Devi Garg, Morena.	ACOPG5424E
3.	73/Agr/2017 A.Y.2006-07	ACIT, Circle-2(1), Gwalior.	Govind P. Garg, Morena.	ACOPG5423D
4.	74/Agr/2017 A.Y.2007-08	ACIT, Circle-2(1), Gwalior.	Govind P. Garg, Morena.	ACOPG5423D
5.	75/Agr/2017 A.Y.2008-09	ACIT, Circle-2(1), Gwalior.	Govind P. Garg, Morena.	ACOPG5423D
6.	123/Agr/2017 A.Y.2005-06	ACIT, Circle-2(1), Gwalior.	Golden Investment & Finance Co. Mahore Colony, Morena.	AFJPA6409F
7.	351/Agr/2016 A.Y.2006-07	ACIT, Circle-2(1), Gwalior.	M/s K.S. Enterprises, KS Complex, Morena.	AAEFK1614J
8.	316/Agr/2017 A.Y.2007-08	DCIT, Circle-2(1), Gwalior.	M/s K.S. Consupro P. Ltd., New Delhi, Barakhamba Road, New Delhi.	AAACK4016H
9.	317/Agr/2017 A.Y.2008-09	DCIT, Circle-2(1), Gwalior.	M/s K.S. Consupro P. Ltd., New Delhi, Barakhamba Road, New Delhi.	AAACK4016H
10.	08/Agr/2017 A.Y.2007-08	ACIT, Circle-2(1), Gwalior.	Matarani Investment P. Ltd. Shahzadi Mandi, Agra.	AAECM9021A
11.	09/Agr/2017 A.Y.2008-09	ACIT, Circle-2(1), Gwalior.	Matarani Investment P. Ltd. Shahzadi Mandi, Agra.	AAECM9021A
12.	10/Agr/2017 A.Y.2009-10	ACIT, Circle-2(1), Gwalior.	Matarani Investment P. Ltd. Shahzadi Mandi, Agra.	AAECM9021A

Name of Appellant	Sh. Sunil Bajpai, CIT DR.
Name of Respondents	None

Date of Hearing	12.09.2018
Date of Pronouncement	12.09.2018

**ORDER**

**PER BENCH:**

This bunch of revenue appeals called into question the correctness of the relief granted by the CIT(A) where ld. DR submitted that the tax effect involved in

## 80/Agr/2017 and other 11 appeals

all these appeals does not exceeds Rs. 50,00,000/- in each of these appeals. Therefore, in view of CBDT circular No. 17/2019, dated 8th August 2019, all these appeals were heard together and disposed of by this consolidated order.

2. Vide CBDT circular No. 17/2019, 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 assessee referred to the CBDT circular No.17/2019, 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

## 80/Agr/2017 and other 11 appeals

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. In the light of the above discussions, and in the light of the CBDT Circular No.17/2019, dated 8<sup>th</sup> August, 2019 all these appeals, involving tax effect of or less than Rs 50 lakhs, are dismissed as withdrawn.

7. With the above observations, all the 12 appeals filed by the Revenue are dismissed.

**Order pronounced in the open court on 12/09/2019.**

**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**