

IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES “ A ” BENCH: BANGALORE
**BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT
AND
SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER**

ITA. No.70/Bang/2018
(Assessment Year: 2008-09)

Asst. Commissioner of Income Tax, Central Circle 2(3), Bangalore. (Appellant)	Vs.	Shri Prakash Ladhani, 12, 3 rd Main, Jayamahal Extn., Bangalore-560 046 PAN ABAPL 8912B. (Respondent)
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C.O. No.63/Bang/2018
(In ITA. No.70/Bang/2018)
(Assessment Year: 2008-09)
(By Assessee)

Assessee/C.O. By:	Shri V. Srinivasan, Advocate.
Revenue By:	Shri C.H. Sundar Rao, CIT (D.R)

Date of Hearing :	11.09.2019
Date of Pronouncement :	13.09.2019

ORDER

PER SHRI VIKRAM SINGH YADAV, AM :

This is an appeal filed by the Revenue against the order of Commissioner of Income Tax (Appeals)-11, Bangalore Dt. 30.10.2017 for Asst. Year 2008-09 and the cross objection (C.O) filed by the assessee supporting the order of the learned CIT (Appeals). As per the grounds of appeal, tax effect in respect

of relief granted by the learned CIT (Appeals) which has been challenged in the present appeal comes to Rs.20,30,051.

2. We have heard the ld. DR as well as ld. AR. At the outset, we note that tax effect in this appeal is not exceeding the monetary limit as revised by the CBDT vide Circular No.17/2019 Dt.8.8.2019 for the purposes of filing of appeal by the Department before the ITAT from Rs.20 lakhs to Rs.50 lakhs. For ready reference, we reproduce the CBDT Circular No.17/2019 Dt.8.8.2019 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Circular No. 3/2018 dated 11th July 2018 has been replaced by Circular No. 17/2019 dated 8th August 2019 to enhance Monetary limits for filing of appeals by the Department before Income Tax Appellate Tribunal, High Courts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.

Appeals/SLPs in Income-tax matters	Monetary Limit (Rs.) (previous limit)	Monetary Limit (Rs.) (Revised Limit)
Before Appellate Tribunal	20,00,000	50,00,000
Before High Court	50,00,000	1,00,00,000
Before Supreme Court	1,00,00,000	2,00,00,000

- 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/ judgement involves more than one assessee, each assessee shall be dealt with separately.”

Accordingly, the appeal filed by the Department is not maintainable being below the monetary limit prescribed by the CBDT. The Department is at liberty to file the Misc. Application in case the tax effect in this appeal is found to be more than Rs.50 lakhs or the case falls in any of the exceptions of the aforesaid circular.

3. In the result, the appeal by the Department is dismissed and the C.O. filed by the assessee supporting the order of the Id CIT(A) become infructuous, hence also dismissed.

Order pronounced in the open Court on 13th Sept., 2019.

Sd/-

(N.V. VASUDEVAN)
VICE PRESIDENT

Sd/-

(VIKRAM SINGH YADAV)
ACCOUNTANT MEMBER

Dated: 13.09.2019.

*Reddy GP

Copy to

1.The Appellant	2.The Respondent	3. CIT(A)
4.Pr.CIT	5.DR, ITAT, Bangalore.	6.Guard File

By order

Assistant Registrar
Income-tax Appellate Tribunal
Bangalore