

**In the Income-Tax Appellate Tribunal,
Agra Bench, Agra**

**Before : Shri Laliet Kumar, Judicial Member And
Dr. Mitha Lal Meena, Accountant Member**

**ITA No. 301/Agr/2018
Assessment Year: 2008-09**

DCIT, Circle 2(1), Gwalior (Appellant)	vs.	Hindustan Sakh Sahkarita, Vinod Market, Maina Wali Gali, Dal Bazar, Agra. PAN : AABTT2836L (Respondent)
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Appellant by	Sh. Sunil Bajpai, CIT/DR
Respondent by	Sh. Rajendra Sharma, Advocate

Date of Hearing	19.09.2019
Date of Pronouncement	19.09.2019

ORDER

Per Laliet Kumar, J.M.:

This appeal of the Revenue filed by the assessee called into question the correctness of the relief granted by the CIT(A) where the tax effect involved does not exceed Rs. 50,00,000/-.

2. Vide circular No. 17/2019 dated 8th August 2019, the Central Board of Direct Taxes 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 to Rs.50 lakhs and the relief so granted is retrospective in nature inasmuch as it will not only apply to future appeals but also to the pending appeals. 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 to remove the agony of uncertainty to the taxpayers who have been successful before the lower appellate authorities.

3. The Id. Counsel for the assessee contended that in view of the aforesaid CBDT circular dated 8th August 2019, the appeal of the Revenue is not maintainable and is liable to be dismissed as withdrawn.

4. The Id. DR for the respondent did not oppose the action proposed by the tribunal, in principle, but requested that legitimate interest of revenue authorities be suitably protected so that 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 appeal and restoration of the appeal if the tax effect exceeds Rs 50,00,000. None opposes this prayer. We, therefore, accept the same. We make it clear that the appellant shall be at liberty to point out that the present appeal has been so dismissed summarily 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.

5. With the above observations, the appeal of the Revenue is dismissed.

Order pronounced in the open court on 19th September, 2019.

Sd/-
(Dr. Mitha Lal Meena)
Accountant Member

Sd/-
(Laliet Kumar)
Judicial member

Dated: 19.09.2019

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(1)	<i>The appellant</i>	(2)	<i>The respondent</i>
(3)	<i>Commissioner</i>	(4)	<i>CIT(A)</i>
(5)	<i>Departmental Representative</i>	(6)	<i>Guard File</i>

By order

Assistant Registrar
Income Tax Appellate Tribunal
Agra Bench, Agra