



IN THE INCOME TAX APPELLATE TRIBUNAL "H", BENCH MUMBAI

BEFORE SHRI R.C.SHARMA, AM

&

SHRI PAWAN SINGH, JM

ITA No.567/Mum/2015

(Assessment Year :2010-11)

DCIT-4(2)(2) Room No.642, 6 th Floor Aayakar Bhavan M.K.Road, Mumbai – 400 020	Vs.	M/s. Miles Software Solutions Pvt. Ltd., 311, Bussa Industrial Estate, Naram Path Off. S.B. Marg Lower Parel (W) Mumbai – 400 013
PAN/GIR No.AABCM5940R		
(Appellant)	..	(Respondent)

Revenue by	Shri Manoj Kumar Singh
Assessee by	Ms. Ruchita Jain
Date of Hearing	28/08/2019
Date of Pronouncement	18/09/2019

आदेश / O R D E R

PER R.C.SHARMA (A.M):

This is an appeal filed by the Revenue against the order of CIT(A)-8, Mumbai dated 05/11/2014 for A.Y.2010-11 in the matter of order passed u/s.143(3) of the Income Tax Act, 1961.

2. As per grounds of appeal, tax effect in respect of relief granted by the Id. CIT(A) works out to be less than Rs. 50.00 lacs, therefore, in view of the CBDT circular No. 17/2019 dated 08/08/2019 this appeal deserves to be dismissed.

3. CBDT Circular No. 17 of 2019 dated 08.08.2019 reads 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Circular No. 3/2018 dated 11th July 2018 has been replaced by Circular No. 17/2019 dated 8th August 2019 to enhance Monetary limits for filing of appeals by the Department before Income Tax Appellate Tribunal, High Courts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.

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

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

4. Since the tax effect is less than Rs. 50.00 lacs, the appeal of the revenue deserves to be dismissed. Before parting with the matter, it is made clear that the department is at liberty to file Misc. application, if the

tax effect is found to be more than Rs. 50.00 lacs or the case falls in any of the exceptions of the circular.

5. In the result, appeal of the revenue is dismissed.

Order pronounced in the open court on this 18/09/2019

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

Sd/-
(R.C.SHARMA)
ACCOUNTANT MEMBER

Mumbai; Dated 18/09/2019

Karuna Sr.PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

BY ORDER,

सत्यापित प्रति //True Copy//

(Asstt. Registrar)
ITAT, Mumbai