

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

BEFORE SHRI R.S.SYAL, VP AND
SHRI PARTHA SARATHI CHAUDHURY, JM

आयकर अपील सं. / ITA No.39/PUN/2017

निर्धारण वर्ष / Assessment Year : 2011-12

The Income Tax Officer,
Ward-1(1), Jalgaon.

.....अपीलार्थी / Appellant

बनाम / V/s.

Shri Ulhas Deoram Sable,
Plot No.5, Suvarnasandhya,
Khwajamiya Chowk,
Near Old SBI Colony,
Jalgaon-425 001
PAN : BMYPS8301M

.....प्रत्यर्थी / Respondent

Assessee by : None

Revenue by : Shri Pushkaraj B. Patil

सुनवाई की तारीख / Date of Hearing : 24.09.2019

घोषणा की तारीख / Date of Pronouncement : 24.09.2019

आदेश / ORDER

PER PARTHA SARATHI CHAUDHURY, JM :

This appeal preferred by the Revenue emanates from the order of the
Ld. CIT(Appeals)-2, Nashik dated 19.10.2016 for the assessment year 2011-
12 as per the grounds of appeal on record.

2. The CBDT Circular No.17/2019 [F No.279/Mise.142/2007-ITJ (Pt)], dated 08-08-2019 read with Circular No.3 of 2018 dated 11.07.2018 has revised the upward monetary limits for filing of appeals in Income Tax Cases before various Appellate Forums. The earlier CBDT Circular No.03/2019 dated 11.07.2018 fixed monetary limit for filing of appeals before the Tribunal at Rs.20 Lakhs. Such limit has been enhanced in the recent CBDT Circular dated 08.08.2019 from Rs.20 lakhs to Rs. 50 Lakhs. It appears from the record that the tax effect involved in this appeal is Rs.24,44,838/-. Thus, the tax effect on the addition is less than Rs.50 Lakhs.

3. The Ld. DR fairly admitted that in the present appeal by the Department tax effect is less than Rs.50 Lakhs.

4. We have heard the submissions of Ld. DR. The Revenue is in appeal against the order of Ld. CIT(Appeals) in deleting the additions. Undisputedly, the tax effect involved in these appeals is less than the monetary limit prescribed by the recent CBDT Circular No.17/2019 [F No.279/Mise.142/2007-ITJ (Pt)] dated 08-08-2019 read with Circular No.3 of 2018 dated 11.07.2018 for filing of appeals before the Tribunal by the Department. The CBDT vide circular dated 08.08.2019 (supra.) has amended Para 3 of Circular No.3 of 2018 dated 11.07.2018 thereby enhancing monetary limit of tax effect from Rs.20 Lakhs to Rs.50 Lakhs for filing appeals by the Department before the Tribunal. Thus, without going into merit of the issues raised in the appeal, in view of the CBDT Circular (supra) the present appeal of the Revenue is dismissed on account of low tax effect.

5. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for restoration of appeal, with the requisite material to

show that the appeal is protected by the exceptions prescribed in Para 10 of the Circular dated 11-07-2018 and its amendment dated 20-08-2018.

6. In the result, appeal of the Revenue is dismissed.

Order pronounced on 24th day of September, 2019.

Sd/-
R.S.SYAL
VICE PRESIDENT

Sd/-
PARTHA SARATHI CHAUDHURY
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 24th September, 2019.

SB

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals)-2, Nashik.
4. The Pr. CIT-2, Nashik.
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, "ए" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

// True Copy //

आदेशानुसार / BY ORDER,

निजी सचिव / Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.

		Date	
1	Draft dictated on	24.09.2019	Sr.PS/PS
2	Draft placed before author	24.09.2019	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		