

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "G" NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER  
AND  
SHRI B.R.R. KUMAR, ACCOUNTANT MEMBER**

I.T.A. No.5229/DEL/2016  
Assessment Year: 2012-13

Income Tax Officer, Ward-41(5), New Delhi.	vs.	Late Shri Saurabh Gupta through, L/H, Shri Pawan Gupta, E-14, Bhagwan Dass Nagar, East Punjabi Bagh, New Delhi.
TAN/PAN: AJVPG 8028Q (Appellant)		(Respondent)

Appellant by:	Shri S.S. Rana, CIT-D.R.		
Respondent by:	Shri Lalit Mohan, Adv.		
Date of hearing:	23	09	2019
Date of pronouncement:	23	09	2019

**ORDER**

**PER AMIT SHUKLA, JM**

The aforesaid appeal has been filed by the Revenue against the impugned order dated 13.07.2016 passed by Commissioner of Income Tax (Appeals)-XIV, New Delhi for the Assessment Year 2012-13.

2. At the outset, it has been pointed out by the ld. counsel that the tax effect on the disputed issue raised in the Revenue's Appeal is much below Rs.50 lac, and therefore, in view of new CBDT Circular No.17/2019, the appeal of the Revenue is not maintainable.

3. Ld. DR did not dispute that tax effect on the disputed issue is less than Rs.50 lac.

4. Now there is a latest CBDT Circular No.17/2019 dated 8<sup>th</sup> August, 2019, wherein the CBDT has further enhanced the monetary limit for filing of appeal by the Department before the Income Tax Appellate Tribunal from Rs.20 lacs to Rs.50 lacs. The said circular also make reference to the earlier Circular No.3 of 2018 dated 11.07.2018 and specially states that as a step towards further management of litigation, the Board has decided to enhance the monetary limit for filing of the appeals. This circular is not in supersession of the earlier circular but only amends the monetary limits as well as gives clarification with regard to paragraph 5 of the earlier circular. This *inter alia* means that all the other conditions mentioned in the earlier Circular No.3 of 2018 dated 11.07.2018 will apply *mutatis mutandis* including that is, it will apply to all the pending appeals. For the sake of ready reference, the latest circular is reproduced hereunder:

“F. No. **279/Misc. 142/2007**-ITJ(Pt.)  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board Direct Taxes  
Judicial Section

New Delhi 8<sup>th</sup> August 2019

*Subject: - 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.*

Reference is invited to the Circular No. 3 of 2018 dated 11.07.2018 (the Circular) of Central Board of Direct Taxes (the Board) and its amendment dated 20<sup>th</sup> August 2018 vide which monetary limits for filing of income tax appeals by the Department before Income Tax Appellate Tribunal, High Courts and SLPs/appeals before Supreme Court have been specified. Representation has also been received that an anomaly in the said circular at para 5 may be removed.

“2 As a step towards further management of litigation, it has been decided by the Board that monetary limits for filing of appeals in income-tax cases be enhanced further through amendment in Para 3 of the Circular mentioned above and accordingly, the table for monetary limits specified in Para 3 of the Circular shall read as follows:

S.No.	Appeals/SLPs in income-tax matters	Monetary Limit (Rs.)
1.	Before Appellate Tribunal	50,00,000
2.	Before High Court	1,00.00.000
3.	Before Supreme Court	2,00,00.000

3. Further, with a view to provide parity in filing of appeals in scenarios where separate order is passed by higher appellate authorities for each assessment year vis-a-vis where composite order for more than one assessment years is passed, para 5 of the circular is substituted by the following para:

“5. 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 specified in para 3. No appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in para 3. 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 specified in para 3. In case where a composite order/judgment involves more than one assessee, each assessee shall be dealt with separately.

4. The said modifications shall come into effect from the date of issue of this Circular.

5. The same may be brought to the notice of all concerned.

6. This issues under section 268A of the Income Tax Act, 1961.”

5. Thus, in view of the aforesaid circular, the appeal of the Revenue is dismissed as non maintainable because tax effect is below Rs.50 lakhs.

6. In the result, the appeal filed by the Revenue is dismissed.

**Order pronounced in the open Court on 23<sup>rd</sup> September, 2019.**

Sd/-

**[B.R.R. KUMAR]**

**[ACCOUNTANT MEMBER]**

DATED: 23<sup>rd</sup> September, 2019

PKK:

Sd/-

**[AMIT SHUKLA]**

**JUDICIAL MEMBER**