

आयकर अपीलीय अधिकरण नागपुर न्यायपीठ, नागपुर में ।
IN THE INCOME TAX APPELLATE TRIBUNAL NAGPUR BENCH, NAGPUR

श्री डी. करुणाकरा राव, लेखा सदस्य एवं श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष
BEFORE SHRI D. KARUNAKARA RAO, AM AND SHRI VIKAS AWASTHY, JM

आयकर अपील सं. / ITA No.82/NAG/2011
निर्धारण वर्ष / Assessment Year : 2007-08

ACIT, Circle-1,
Nagpur.

.....अपीलार्थी / Appellant

बनाम / V/s.

Shri Shrikrishna Shankar Jog,
Jogwada Prasad Nagar, Ajani,
Nagpur.

PAN : ABFPJ8697J

.....प्रत्यर्थी / Respondent

C.O. No.05/NAG/2011
(Arising out of ITA No.82/NAG/2011)
Assessment Year : 2007-08

Smt. Vrunda R. Patwardhan,
For Shrikrishna Shankar Jog,
202, Patwardhan Appt. Soni Lane,
Sitabuldi, Nagpur.

PAN : ABFPJ8697J

.....अपीलार्थी / Appellant

बनाम / V/s.

ACIT, Circle-1,
Nagpur.

.....प्रत्यर्थी / Respondent

Revenue by : Shri R. K. Baral, DR
Assessee by : Shri V. V. Saranjam

सुनवाई की तारीख / Date of Hearing : 25.03.2019

घोषणा की तारीख / Date of Pronouncement : 25.03.2019

आदेश / ORDER

PER D. KARUNAKARA RAO, AM:

This appeal is filed by the Revenue against the order of CIT(A)-1, Nagpur dated 28.02.2011 for the Assessment Year 2007-08. The assessee has filed the Cross Objection against the appeal of the Revenue.

2. Before us, ld. counsel for the assessee submitted that the tax effect involved in the grounds raised by the Revenue is below Rs.20 lakhs. Therefore, in view of the latest CBDT Circular No.03/2018 [F.No.279/Misc.142/2007-ITJ (Pt)] dated 11th July, 2018 which is applicable even to pending appeals, the appeal filed by the Revenue is not maintainable.

3. The ld. DR fairly admitted that the tax effect involved in the impugned appeal is less than Rs.20 lakhs and therefore, the appeal filed by the Revenue has to be dismissed.

4. After hearing both the sides, we find the tax effect involved in the grounds raised by the Revenue in the impugned appeal is admittedly below Rs.20 lakhs. Therefore, the appeal filed by the Revenue is not maintainable in view of the CBDT Circular No.3/2018, dated 11.07.2018 which has revised the monetary limits for filing of appeals by the Department before the Tribunal with retrospective effect. As per the said Circular (supra), the monetary limit of tax effect for filing of appeals before the Tribunal by the Department has been raised to Rs.20 lakhs. We find the tax effect in the present appeal is below Rs.20 lakhs. Therefore, without going into the merits of the issues/grounds, the present appeal is dismissed as the said appeal is in contravention of the CBDT Circular dated 11-07-2018 (supra).

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

C.O. No.05/NAG/2011 (By Assessee)

6. Since the appeal of the Revenue is dismissed as the tax effect involved in the appeal of the Revenue is below Rs. Lakhs as per the CBDT Circular dated 11-07-2018 (supra), therefore, the adjudication

of the Cross Objection of the assessee becomes academic exercise.
Thus, the Cross Objection of the assessee is dismissed as academic.

7. Resultantly, the appeal of the Revenue as well as the Cross Objection of the assessee is dismissed.

Order pronounced in the open Court on 25th day of March, 2019.

Sd/-

(विकास अवस्थी / **VIKAS AWASTHY**)
न्यायिक सदस्य/**JUDICIAL MEMBER**
MEMBER

नागपुर / Nagpur; दिनांक / Dated : 25th March, 2019.

Sujeet

Sd/-

(डी. करुणाकरा राव/**D. KARUNAKARA RAO**)
लेखा सदस्य/**ACCOUNTANT**

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)
4. The CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, नागपुर बेंच,
नागपुर / DR, ITAT, Nagpur Bench, Nagpur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, नागपुर / ITAT, Nagpur.