

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.127/NAG/2018

निर्धारण वर्ष / Assessment Year : 2011-12

DCIT, Central Circle-2(2),  
Nagpur.

.....अपीलार्थी / Appellant

बनाम / V/s.

Shri Rajesh R. Sarda,  
14, Daga Lay-out, Ambazari Road,  
Nagpur-440033.

PAN : AHAPS4925M

.....प्रत्यर्थी / Respondent

Revenue by : Shri U. U. Kasar, DR  
Assessee by : Shri Vijay Agarwal, CA

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)-3,  
Nagpur dated 26.03.2018 for the Assessment Year 2011-12.

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.

Order pronounced in the open Court on 25<sup>th</sup> day of March, 2019.

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

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

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

*Sujeet*

**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.