

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCH 'A' JAIPUR

श्री संदीप गोसाई, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष  
BEFORE: SHRI SANDEEP GOSAIN, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA No. 829/JP/2019  
निर्धारण वर्ष/Assessment Year : 2016-17

Income-tax Officer, Ward-01, Kishangarh	बनाम Vs.	Smt Sheela Rani Jain, Bohra Sadan, Hameer Colony, Madanganj Kishangarh Distt. Ajmer
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No. ABXPJ5843N		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

राजस्व की ओर से / Revenue by : Shri Rajendra Singh (JCIT)  
निर्धारिती की ओर से / Assessee by : Shri O. P. Batheja (ITP)

सुनवाई की तारीख / Date of Hearing : 03.10.2019  
घोषणा की तारीख / Date of Pronouncement : 03.10.2019

आदेश / ORDER

PER: VIKRAM SINGH YADAV, A.M.

This appeal by the department is directed against the order dated 26.03.2019 of Id. CIT (A), Ajmer for the assessment year 2016-17. As per the grounds of appeal, the tax effect calculated by the AO in respect of the relief granted by the Id. CIT (A) which has been challenged in the present appeal is less than Rs. 50 lacs.

2. We have heard the Id. D/R as well as the Id. A/R. At the outset, we note that the tax effect in this appeal is not exceeding the monetary limit as revised by the CBDT vide Circular dated 08.08.2019 for the purpose of filing of appeal by the department before the Income Tax Appellate Tribunal from Rs. 20,00,000/- to Rs.

50,00,000/- . For ready reference, we reproduce the CBDT Circular No. 17 of 2019 dated 08.08.2019 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Circular No. 3/2018 dated 11th July 2018 has been replaced by Circular No. 17/2019 dated 8th August 2019 to enhance Monetary limits for filing of appeals by the Department before Income Tax Appellate Tribunal, High Courts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.

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

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

Accordingly, the appeal of the department is not maintainable being monetary limit is less than/not exceeding Rs. 50,00,000/-.

3. The department is at liberty to file the Miscellaneous Application in case the tax effect in this appeal is found to be more than Rs. 50,00,000/- or the case falls in any of the exceptions of the circular.
4. In the result, appeal of the department is dismissed.

Order pronounced in the open court on 03/10/2019.

Sd/-  
( संदीप गोसाई )  
(Sandeep Gosain)  
न्यायिक सदस्य / Judicial Member

Sd/-  
(विक्रम सिंह यादव)  
(Vikram Singh Yadav)  
लेखा सदस्य / Accountant Member

जयपुर / Jaipur  
दिनांक / Dated:- 03/10/2019.  
Ganesh Kr.

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

1. अपीलार्थी / The Appellant- ITO, Ward-01, Kishangarh
2. प्रत्यर्थी / The Respondent- Smt. Sheela Rani Jain, Ajmer
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File {ITA No. 829/JP/2019}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar