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

श्री विजय पाल रॉव, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष
BEFORE: SHRI VIJAY PAL RAO, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA Nos. 1029 & 1030/JP/2016
निर्धारण वर्ष/Assessment Years : 2011-12 & 12-13.

The Deputy Commissioner of Income Tax, Central Circle-3, Jaipur.	बनाम Vs.	M/s. Global Institute of Technology Society (GITS) D-91, Amba Bari, Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No. AAATG 3217 H		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

राजस्व की ओर से/ Revenue by : Shri Jai Singh (JCIT)

निर्धारिती की ओर से/Assessee by : Shri S.L. Poddar (Advocate)

सुनवाई की तारीख/ Date of Hearing : 10.10.2019
घोषणा की तारीख/ Date of Pronouncement : 14.10.2019

आदेश/ ORDER

PER BENCH :

These two appeals by the department are directed against two separate orders both dated 19.09.2016 of ld. CIT (A)-4, Jaipur for the assessment years 2011-12 & 12-13. As per the grounds of appeals, the tax effect calculated by the AO in both the appeals in respect of the relief granted by the ld. CIT (Appeals) which has been challenged in the present appeals are less than Rs. 50,00,000/- respectively.

2. We have heard the ld. D/R as well as the ld. A/R. At the outset, we note that the tax effect in these appeals 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Circular No. 3/2018 dated 11th July 2018 has been replaced by Circular No. 17/2019 dated 8th August 2019 to enhance Monetary limits for filing of appeals by the Department before Income Tax Appellate Tribunal, High Courts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 appeals of the department are 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 then Rs. 50,00,000/- or the case falls in any of the exceptions of the circular.

4. In the result, appeals of the department are dismissed.

Order pronounced in the open court on 14/10/2019.

Sd/-	Sd/-
(विक्रम सिंह यादव)	(विजय पाल रॉव)
(Vikram Singh Yadav)	(VIJAY PAL RAO)
लेखा सदस्य / Accountant Member	न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur
दिनांक / Dated:- 14/10/2019.
das/

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

1. अपीलार्थी / The Appellant-The DCIT,Central Circle-3, Jaipur.
2. प्रत्यर्थी / The Respondent-M/s. Global Institute of Technology Society.
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.1029 & 1030/JP/2016}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar