

आयकर अपीलीय अधिकरण] पुणे न्यायपीठ "बी" पुणे में  
IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "B", PUNE

BEFORE SHRI D. KARUNAKARA RAO, AM  
SHRI S.S. VISWANETHRA RAVI, JM

आयकर अपील स / ITA Nos.1898 to 1902/PUN/2017  
निर्धारण वर्ष / Assessment years : 2009-10 to 2013-14

The Dy.Commissioner of Income-Tax,  
(Exemption) Circle, Pune.

..... अपीलार्थी /  
Appellant

बनाम v/s

Om Shri Laxminarayan Balmukund S.K.  
Pant Walwalkar Kapad Dukan Trust,  
1957, "C", Laxmipuri,  
Kolhapur.

..... प्रत्यर्थी /  
Respondent

PAN : AAAAO0095L.

Assessee by : Shri Nikhil Pathak.  
Revenue by : Shri Pankaj Garg.

सुनवाई की तारीख / Date of Hearing : 07.11.2019  
घोषणा की तारीख / Date of Pronouncement : 08.11.2019

आदेश / ORDER

**PER BENCH :**

All these five appeals are filed by the Revenue against a common order dated 17.05.2017 passed by the Commissioner of Income Tax (Appeals) – 2 Kolhapur for the assessment years 2009-10 to 2013-14.

2. Before us, at the outset, Shri Nikhil Pathak, Ld.A.R. of the assessee submitted that the appeals of the Revenue are liable to be dismissed on account of low tax effect in terms of latest CBDT Circular No.17/2019 [F.No.279/Misc.142/2007-ITJ (Pt)] dated 08<sup>th</sup> August, 2019 read with

Circular No.3 of 2018 dated 11.07.2018. The Ld.A.R. submitted that the Revenue in appeals raised grounds assailing the findings of CIT(A) in deleting the additions. Thus, the tax effect on the said additions is less than Rs.50 lakhs. Shri Pankaj Garg, the Ld. D.R. for the Revenue fairly admitted that in the present appeals filed by the Revenue the tax effect is less than Rs.50 lakhs.

3. Heard and perused the material available on record. We find that the Revenue is in appeals against the order of CIT(A) in deleting the additions. Undisputedly, the tax effect involved in appeals is less than the monetary limit prescribed by the recent CBDT Circular No.17/2019 [F.No.279/Misc.142/2007-ITJ (Pt)] dated 08<sup>th</sup> August, 2019 read with Circular No.3 of 2018 dated 11.07.2018 for filing of appeals before the Tribunal by the Department. The CBDT vide circular dated 08-08-2019 (supra) has amended Para 3 of Circular No.3 of 2018 dated 11-07-2018 thereby enhancing monetary limit of tax effect from Rs.20 Lakhs to Rs.50 Lakhs for filing of appeals by the Department before the Tribunal. Thus, without going into merit of the issues raised in the appeals, in view of the CBDT Circular (supra) all the appeals of the Revenue are dismissed on account of low tax effect.

4. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for restoration of appeals, with the requisite material to show that the appeals are protected by the exceptions prescribed in Para 10 of the Circular dated 11-07-2018 and its amendment dated 20-08-2018.

5. In the result, all the appeals of the Revenue are dismissed.

Order pronounced on 8<sup>th</sup> day of November, 2019.

**Sd/-**  
**(D. KARNUKARA RAO)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(S.S. VISWANETHRA RAVI)**  
**JUDICIAL MEMBER**

पुणे Pune; दिनांक Dated : 8<sup>th</sup> November, 2019.  
Yamini

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. CIT(A)-2, Kolhapur.
4. CIT(Exemption), Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी"/ DR,  
ITAT, "B" Pune;
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

// True Copy //

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune.