

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AGRA BENCH, AGRA**

**BEFORE: SHRI LALIET KUMAR, JUDICIAL MEMBER, AND  
DR. M. L. MEENA, ACCOUNTANT MEMBER**

**I.T.A No. 88/Agra/2019  
(ASSESSMENT YEAR: 2015-16)**

|  |            |   |
|--|------------|---|
| DCIT, Circle-2(1)(1),<br>Agra.<br><br><b>(Appellant)</b> | <b>Vs.</b> | M/s Agra Steel & Alloys<br>Ltd. 6, M.G. Road, Agra.<br>PAN: AABCA3724B<br><b>(Respondent)</b> |
|--|------------|---|

|                      |                                    |
|----------------------|------------------------------------|
| <b>Appellant by</b>  | <b>Shri Waseem Arshad, Sr. DR.</b> |
| <b>Respondent by</b> | <b>Shri Mahesh Agarwal, CA</b>     |

**I.T.A No.252/Agra/2019  
(ASSESSMENT YEAR: 2014-15)**

|  |            |  |
|--|------------|--|
| DCIT, Central Circle-2(1)(1),<br>Agra.<br><br><b>(Appellant)</b> | <b>Vs.</b> | Sh. O.P. Gupta<br>Contractors Pvt. Ltd. E-<br>11, Nirbhay Nagar,<br>Gailana Road, Agra.<br>PAN:AAACO7032P<br><b>(Respondent)</b> |
|--|------------|--|

|                      |  |
|----------------------|--|
| <b>Appellant by</b>  | <b>Shri Shri Waseem Arshad, Sr. DR</b> |
| <b>Respondent by</b> | <b>Sh. Charchit Agarwal, CA.</b>       |

|                              |                   |
|------------------------------|-------------------|
| <b>Date of Hearing</b>       | <b>20.11.2019</b> |
| <b>Date of Pronouncement</b> | <b>20.11.2019</b> |

**ORDER**

**Per Dr. M.L. Meena, A.M.:**

Both these Department's appeals are filed for Assessment Year 2015-16 & 2014-15 against the order passed by the Commissioner of Income Tax (Appeals).

2. At the outset, the Id. Counsel for the assessee submitted that tax effect involved in these appeals do not exceed Rs.50 lacs, hence, these appeals filed by the Department are not maintainable in view of CBDT Circular No. 17/2019 dated 8<sup>th</sup> August, 2019, File No.270/Misc.142/2007-TTJ (PT) and is liable to be dismissed as such.

3. Heard. Vide CBDT circular No.17/2019, dated 8<sup>th</sup> August,2019, the income tax department has announced its policy decision not to file, or press, the appeal, before this Tribunal, against the appellate orders favourable to the assessee in the cases in which overall tax effect, including surcharge but excluding interest, is Rs 50,00,000 or less. This monetary limit, which was Rs 20,00,000 till 7th August 2019, has been in effect enhanced by almost 2.5 times over the last year, and the relief is retrospective in nature inasmuch as it not only applies to future appeals but also to the pending appeals.

4. As a step towards management of litigation, the CBDT has decided to further enhance the monetary limits for filing the appeal in income tax cases vide para 3 and Para 5 of the aforesaid circular and thus to remove the agony of uncertainty to the taxpayers who have been successful before the lower appellate authorities.

5. Learned Departmental Representatives state that liberty may be given to point out, upon necessary further verifications, and to seek recall the dismissal of appeal and restoration of the appeal in the case which is inadvertently included in this appeal, wherein the tax effect, in terms of the CBDT circular (supra), exceeds Rs 50,00,000. None opposes this prayer; we accept the same. We make it clear that the appellant shall be at liberty to point out the case which is wrongly included in the appeal so summarily dismissed, either owing to wrong computation of tax effect or

owing to such cases being covered by the permissible exceptions, or for any other reason, and we will take appropriate remedial steps in this regard.

6. In the light of the above discussions, and in the light of the CBDT Circular No.17/2019, dated 8<sup>th</sup> August, 2019, this appeal, involving tax effect of or less than Rs 50 lakhs, is dismissed as withdrawn.

7. With the above observations, the appeal filed by the Revenue stand dismissed.

**Order pronounced in the open court on 20/11/2019.**

**Sd/-**  
**(LalietKumar)**  
**JUDICIAL MEMBER**  
Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**Sd/-**  
**(Dr. M.L. Meena)**  
**ACCOUNTANT MEMBER**

Sr. PRIVATE SECRETARY  
ITAT, AGRA