

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

BEFORE SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER  
AND  
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1134/PUN/2017

निर्धारण वर्ष / Assessment Year : 2009-10

Deputy Commissioner of Income Tax,  
Central Circle-1, Nashik

.....अपीलार्थी / Appellant

**बनाम / V/s.**

M/s. Ashoka Buildcon Ltd.,  
S.No.861, Ashoka House,  
Ashoka Marg, Wadala,  
Nashik – 422011

PAN: AABCA9292J

.....प्रत्यर्थी / Respondent

Assessee by : Shri Pramod Shingte  
Revenue by : Shri S.P. Walimbe

सुनवाई की तारीख / Date of Hearing : 01-01-2020

घोषणा की तारीख / Date of Pronouncement : 01-01-2020

**आदेश / ORDER**

**PER ANIL CHATURVEDI, AM :**

This appeal preferred by the Revenue emanates from the order of the  
Ld. CIT(A)-12, Pune, dated 02.02.2017, for the assessment year 2009-10.

2. The learned Authorized Representative for the assessee at the outset pointed out that because of revision in the monetary limit in filing the appeals by the Department before the Tribunal, the present appeal would not be maintainable. In this regard, he placed reliance on CBDT Circular No.17/2019.

3. The learned Departmental Representative for the Revenue fairly conceded that tax effect in the present appeals is less than ₹ 50 lakhs.

4. We have heard the rival contentions and perused the record. We proceed to decide the appeal on the surmise that because of revision in monetary limits for filing of appeals before the Tribunal i.e. where the monetary limits have been enhanced to ₹ 50 lakhs in each of the appeals vide Circular (supra), no appeal is maintainable where the tax effect is less than ₹ 50 lakhs. We have perused the assessment records and find that tax effect is admittedly, less than ₹ 50 lakhs. The enhancement in the monetary limits is squarely applicable not only to the appeals to be filed but also applies retrospectively. The proposition laid down by the Ahmedabad Bench of Tribunal in ITO Vs. Dinesh Madhavlal Patel in ITA No.1398/Ahd/2004, relating to assessment year 1998-99 and 627 others, vide consolidated order dated 14.08.2019, held that enhancement limits would not only apply to the appeals to be filed in future but it is also equally applicable to the appeals pending for disposal as on now. It may also be pointed out that CBDT has further vide letter dated F.No.279/Misc/M-93/2018-ITJ(Pt), dated 20<sup>th</sup> August, 2019 has clarified that the said Circular would apply to pending appeals also.

5. The Hon'ble Supreme Court in the case of CIT Vs. M/s. Hongkong and Shanghai Banking Corporation Ltd. in Special Leave Petition (Civil) Diary No.25086/2019, vide judgment dated 16.08.2019 has also applied the provisions of said Circular to an appeal pending before it and dismissed the same on account of low tax effect i.e. less than revised limit of ₹ 2 crores. In view thereof, we hold that present appeal is not maintainable because of low tax and the same is dismissed.

6. In the result, the appeal of Revenue is dismissed.

Order pronounced in the open court on 1<sup>st</sup> January, 2020.

Sd/-

**PARTHA SARATHI CHAUDHURY**  
JUDICIAL MEMBER

Sd/-

**ANIL CHATURVEDI**  
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 1<sup>st</sup> January, 2020  
GCVSR

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त (अपील) / The CIT(A)-12, Pune
4. आयकर आयुक्त / The Pr.CIT Central, Nagpur
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

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