

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "SMC", PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

आयकर अपील सं. / ITA No.984/PUN/2019

निर्धारण वर्ष / Assessment Year : 2008-09

DCIT,  
Central Circle-1(3),  
Pune

Vs. M/s. Chaudhary Attarsingh  
Yadav Memorial  
Educational Trust,  
Pride Plaza, Ist Floor,  
Near Ambedkar Chowk,  
Pimpri, Pune 411 018  
PAN : AAAAC2210P

(Appellant)

(Respondent)

Appellant by  
Respondent by

Shri S.P. Walimbe  
None

Date of hearing 15-01-2020  
Date of pronouncement 16-01-2020

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the Revenue arises out of the order passed by the CIT(A)-13, Pune on 25-04-2019 in relation to the assessment year 2008-09.

2. It has been fairly admitted by the ld. DR that the tax effect in this appeal is less than Rs.50.00 lakh.

3. Recently, the CBDT has issued circular No.17/2019 dated 08-08-2019 revising upward the monetary limits for filing of

appeals by the Department in Income-tax Cases before various appellate forums. The earlier circular No.03/2018 dated 11-07-2018 fixed monetary limit for filing of appeals by the Revenue before the Tribunal at Rs.20.00 lakh. Such limit has now been enhanced in the recent Circular dated 08-08-2019 to Rs.50.00 lakh. Since tax effect in the instant appeal is less than the revised monetary limit of Rs.50.00 lakh, I am not inclined to entertain this appeal.

4. At this juncture, it is pertinent to note that the CBDT vide F.No.279/Misc/M-13/2018-ITJ dated 20-08-2019 has clarified that the revised monetary limits so mentioned in Circular No.17/2019 are applicable to all pending appeals. Not only that, it has further been directed to the competent authorities to withdraw all such appeals on or before 31-10-2019. However, it is made clear that if the tax effect in this particular appeal is more than the prescribed monetary limit of Rs.50.00 lakh or the case is covered by an exception, it will be open to the Revenue to move the Tribunal for taking necessary action.

5. In view of the foregoing discussion, I dismiss the appeal filed by the Revenue.

6. In the result, the appeal is dismissed.

Order pronounced in the Open Court on 16<sup>th</sup> January, 2020.

Sd/-

(R.S.SYAL)

उपाध्यक्ष/ VICE PRESIDENT

पुणे Pune; दिनांक Dated : 16<sup>th</sup> January, 2020  
Satish

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) /  
The CIT (Appeals)-13,Pune
4. The Pr. CIT-1, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "SMC" /  
DR 'SMC', ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

*ITA No.984/PUN/2019  
M/s. Chaudhary Attarsingh  
Yadav Memorial Educational Trust*

		Date	
1.	Draft dictated on	15-01-2020	Sr.PS
2.	Draft placed before author	15-01-2020	Sr.PS
3.	Draft proposed & placed before the second member	--	JM
4.	Draft discussed/approved by Second Member.	--	JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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