

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

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

आयकर अपील सं. / ITA No.2313/PUN/2016  
निर्धारण वर्ष / Assessment Year : 2008-09

ITO, Ward-2(2),  
Nashik.

.....अपीलार्थी / Appellant

बनाम / V/s.

Shri Ramdas Keruji Patole,  
44, Prashant Nagar,  
Pathardi Phata,  
Nashik-422001.

PAN : AJOPP2850Q

.....प्रत्यर्थी / Respondent

Revenue by : Shri S. P. Walimbe  
Assessee by : None

सुनवाई की तारीख / Date of Hearing : 22.01.2020

घोषणा की तारीख / Date of Pronouncement : 22.01.2020

**आदेश / ORDER**

**PER D. KARUNAKARA RAO, AM:**

This appeal filed by the Revenue is against the order of the CIT(A)-2, Nashik dated 12.07.2016 for the assessment year 2008-09.

2. Before us, none to represent the assessee despite service of notice by the ITAT. Therefore, this appeal is being decided on the basis of material available on record and after hearing of the ld. DR for the Revenue.

3. It is seen that the appeal of the Revenue is 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 Revenue in its appeal raised the 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.

4. The ld. DR for the Revenue fairly admitted that in the present appeal by the Revenue the tax effect is less than Rs.50 lakhs.

5. Heard ld. DR for the Revenue. Undisputedly, the tax effect involved in this appeal 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 appeal, in view of the CBDT Circular (supra) the present appeal of the Revenue is dismissed on account of low tax effect.

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

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

Order pronounced in the open Court on this 22<sup>nd</sup> day of January, 2020.

**Sd/-**

**(S. S. VISWANETHRA RAVI)**  
न्यायिक सदस्य/JUDICIAL MEMBER

**Sd/-**

**(D. KARUNAKARA RAO)**  
लेखा सदस्य/ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 22<sup>nd</sup> January, 2020.

Sujeet

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

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

आदेशानुसार / BY ORDER,

// True Copy //

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