

आयकर अपीलिय अधिकरण न्यायपीठ, नागपुर में ।
IN THE INCOME TAX APPELLATE TRIBUNAL BENCH, NAGPUR

(At e-Court, PUNE)

BEFORE SHRI D. KARUNAKARA RAO, AM
AND SHRI PARTHA SARATHI CHAUDHURY, JM

आयकर अपील सं. / ITA Nos.493, 494 & 496/NAG/2014
निर्धारण वर्ष / Assessment Years : 2007-08 & 2008-09

ITO, Ward-4(4),
Nagpur.

.....अपीलार्थी / Appellant

बनाम / V/s.

Vijay Dangre,
Plot No.428, Anand Nagar,
Near Sangam Talkies, Sakkardara,
Nagpur.

PAN : ACJPD8195N

.....प्रत्यर्थी / Respondent

Revenue by : Shri Dr. Milind Bhusari
Assessee by : None

सुनवाई की तारीख / Date of Hearing : 14.01.2020
घोषणा की तारीख / Date of Pronouncement : 14.01.2020

आदेश / ORDER

PER D. KARUNAKARA RAO, AM:

There are **three appeals** under consideration. All the three appeals are filed by the Revenue against the separate order of the CIT(A)-III, Nagpur dated 14.08.2014 and 21.08.2014 for the assessment years 2007-08 and 2008-09 respectively.

2. Before us, none to represent the assessee despite service of notice by the ITAT. Therefore, these appeals are 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 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 08th August, 2019 read with Circular No.3 of 2018 dated 11.07.2018. The Revenue in its appeals 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 appeals 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 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 08th 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) the present appeals of the Revenue are 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, all the three appeals of the Revenue are dismissed.

Order pronounced in the open Court on this 14th day of January, 2020.

Sd/-

(PARTHA SARATHI CHAUDHURY)
न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-

(D. KARUNAKARA RAO)
लेखा सदस्य/ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 14th 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)-III, Nagpur.
4. The CIT (Central), Nagpur.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण,
नागपुर / DR, ITAT, Nagpur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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