

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

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

आयकर अपील सं. / ITA Nos. 1479 & 1496/PUN/2016

निर्धारण वर्ष / Assessment Years : 2009-10 & 2010-11

The Deputy Commissioner of Income Tax,  
Circle-6, Pune.

.....अपीलार्थी / Appellant

**बनाम / V/s.**

M/s. SVS Chemical Corporation  
520 New Rasta Peth,  
1<sup>st</sup> Floor, Mahavir Palace,  
Pune-411 011  
PAN: AA EFS2500H

.....प्रत्यर्थी / Respondent

Assessee by : Shri Prateek Jha  
Revenue by : Shri S.P Walimbe

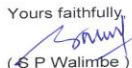
सुनवाई की तारीख / Date of Hearing : 25.02.2020  
घोषणा की तारीख / Date of Pronouncement : 26.02.2020

**आदेश / ORDER**

**PER PARTHA SARATHI CHAUDHURY, JM :**

These two appeals preferred by the Revenue emanates from the order of the Ld.CIT(Appeals)-2, Pune dated 01.02.2016 for the assessment years 2009-10 & 2010-11 as per the grounds of appeal on record.

2. At the very outset, the Ld. DR submitted that the tax effect involved in these two appeals are Rs.13,55,014/- and Rs.19,20,095/- and therefore, the appeals of Revenue are liable to be dismissed on account of low tax effect in terms of recent CBDT Circular No.17/2019 [F No.279/Mise.142/2007-ITJ (Pt)], dated 08.08.2019 read with Circular No.3 of 2018 dated 11.07.2018 revising the upward monetary limits for filing of appeals in Income Tax Cases before various Appellate Forums. The earlier CBDT Circular No.03/2019 dated 11.07.2018 fixed monetary limit for filing of appeals before the Tribunal at Rs.20 Lakhs. Such limit has been enhanced in the recent CBDT Circular dated 08.08.2019 from Rs.20 lakhs to Rs. 50 Lakhs. The Ld. DR submitted the following chart showing tax effect involved in these appeals:

No.Pn/CIT-I/ITAT/SVS CC/2019-20	Office of the Commissioner of Income Tax ITAT-I, Pune.  Date : 24.02.2020
To, The Assistant Registrar, Income-tax Appellate Tribunal, 'A', Bench, Pune	
Sir,	
Sub : ITA No. 1479/PN/16(RM), AY 2009-10 in the case of M/s SVS Chemical Corporation -Date of hearing – 24.02.2020 –	
Please refer to the above.	
02. The above appeal filed by the Department, came up for hearing before the Hon'ble 'A' Bench, ITAT, Pune today, i.e. on 24.02.2020. As per the directions issued by the Hon'ble Members, during the course of proceedings, the tax effect involved in the above mentioned case is submitted as under:-	
Total Tax Effect- AY 2009-10- as for CIT(A)'s order-	
Total amount of Relief granted by CIT(A) – Rs. 1,28,41,401	
Tax @ 30%	- Rs. 38,52,420
Surcharge@10%	- Rs. 3,85,242
	Rs. 42,37,662
Edu.cess 3%	Rs. 1,27,129
	<u>Rs. 43,64,791</u>
<u>Tax Effect on issue involved in MA</u>	
Total Amount of Relief	- Rs. 39,86,511
Tax @ 30%	- Rs. 11,95,953
SC @ 10%	- Rs. 1,19,595
	Rs. 13,15,548
Edu.cess 3%	Rs. 39,466
Total	<u>Rs. 13,55,014</u>
Yours faithfully,  (P Walimbe) Addl. Commissioner of Income-tax, ITAT-I, Pune.	

No.Ph/CIT-I/ITAT/SVS CC/2019-20

Office of the  
Commissioner of Income Tax  
ITAT-I, Pune.

Date : 24.02.2020

To,  
The Assistant Registrar,  
Income-tax Appellate Tribunal,  
'A', Bench, Pune

Sir,

Sub : ITA No. 1496/PN/16 (RM), AY 2010-11 in the case of  
M/s SVS Chemicals Corporation -Date of hearing – 24.02.2020 –

Please refer to the above.


02. The above appeal filed by the Department, came up for hearing before the Hon'ble 'A' Bench, ITAT, Pune today i.e. 24.02.2020. As per the directions issued by the Hon'ble Members, during the course of proceedings, the tax effect involved in the above mentioned case is submitted as under :-

Total Tax Effect- AY 2010-11 -as for CIT(A)'s order-  
Total amount of Relief granted by CIT(A) - Rs. 1,35,99,259

Tax @ 30%	- Rs. 40,79,777
Surcharge@10%	- 4,07,977
	Rs. 44,87,754
Edu.cess 3%	Rs. 1,34,632
Total	Rs. 46,22,386

Tax Effect on issues involved in MA  
Total Amount of Relief - Rs. 56,49,002  
Tax @ 30% - Rs. 16,94,700  
SC @ 10% - Rs. 1,69,470  
Rs. 18,64,170  
Edu.cess 3% Rs. 55,925  
Total Rs. 19,20,095

Yours faithfully,

  
(S P Walimbe)  
Addl. Commissioner of Income-tax,  
ITAT-I, Pune.

3. The Ld. AR fairly admitted that in the present appeals by the Department tax effect is less than Rs.50 Lakhs.

4. Both sides heard. Both the parties agreed to the fact that 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/Mise.142/2007-ITJ (Pt)] dated

08-08-2019 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 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), we dismiss the appeals filed by the Revenue.

5. 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.

6. In the result, **both appeals of the Revenue are dismissed.**

Order pronounced on 26<sup>th</sup> day of February, 2020.

Sd/-  
**D. KARUNAKARA RAO**  
**ACCOUNTANT MEMBER**

Sd/-  
**PARTHA SARATHI CHAUDHURY**  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 26<sup>th</sup> February, 2020.

SB

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

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

// True Copy //

आदेशानुसार / BY ORDER,

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

		Date	
1	Draft dictated on	25.02.2020	Sr.PS/PS
2	Draft placed before author	25.02.2020	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		