

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR**

**BEFORE SHRI R.C.SHARMA, ACCOUNTANT MEMBER AND
SHRI SANDEEP GOSAIN, JUDICIAL MEMBER**

ITA No. 186/Jodh/2019
(ASSESSMENT YEAR-2014-15)

The DCIT, Central Circle-2, Jodhpur.	Vs	M/s Ritu Cargo P. Ltd. A-56, Krishna nagar, Pali Road, Jodhpur.
(Appellant)		(Respondent)
PAN: AAGCR 4972 B		

Revenue By	Sh.Abhimany SinghYadav (JCIT)
Assessee By	Shri Amit Kothari (CA)
Date of hearing	16.03.2020
Date of Pronouncement	19. 03.2020

ORDER

PER SANDEEP GOSAIN, J.M.

This appeal by the department is directed against the order dated 06.03.2019 of Id. CIT (A)-I, Jodhpur for the assessment year 2014-15. As per the grounds of appeal, the tax effect calculated by the AO in respect of the relief granted by the Id. CIT (Appeals) which has been challenged in the present appeal is less than Rs. 50,00,000/-.

2. We have heard the Id. D/R as well as the Id. A/R. At the outset, we note that the tax effect in this appeal is not exceeding the monetary limit as revised by the CBDT vide Circular dated 08.08.2019 for the purpose of filing of appeal by the department before the Income Tax Appellate Tribunal from Rs. 20,00,000/- to Rs. 50,00,000/- in ITA No. 505/JP/2018 Shri Ashutosh Bansal, Ajmer. For ready reference, we reproduce the CBDT Circular No. 17 of 2019 dated 08.08.2019 as under :-

Further Enhancement of Monetary limits for filing of appeals by the Department before Income Tax Appellate Tribunal, High Courts and SLPs/appeals before Supreme Court - Amendment to Circular 3 of 2018 - Measures for reducing litigation.

Circular No. 3/2018 dated 11th July 2018 has been replaced by Circular No. 17/2019 dated 8th August 2019 to enhance Monetary limits for filing of appeals by the Department before Income Tax Appellate Tribunal, High Courts and SLPs/appeals before Supreme Court for reducing litigation.

<i>Appeals/SLPs in Income-tax matters</i>	<i>Monetary Limit (Rs.) (previous limit)</i>	<i>Monetary Limit (Rs.) (Revised Limit)</i>
<i>Before Appellate Tribunal</i>	<i>20,00,000</i>	<i>50,00,000</i>
<i>Before High Court</i>	<i>50,00,000</i>	<i>1,00,00,000</i>
<i>Before Supreme Court</i>	<i>1,00,00,000</i>	<i>2,00,00,000</i>

- The Assessing Officer shall calculate the tax effect separately for every assessment year in respect of the disputed issues in the case of every assessee. If, in the case of an assessee, the disputed issues arise in more than one assessment year, appeal can be filed in respect of such assessment year or years in which the tax effect in respect of the disputed issues exceeds the monetary limit. No appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit.*

- *Further, even in the case of composite order of any High Court or appellate authority which involves more than one assessment year and common issues in more than one assessment year, no appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit.*
- *In case where a composite order/ judgement involves more than one assessee, each assessee shall be dealt with separately.”*

Accordingly, the appeal of the department is not maintainable being monetary limit is less than/not exceeding Rs. 50,00,000/-.

3. The department is at liberty to file the Miscellaneous Application in case the tax effect in this appeal is found to be more than Rs. 50,00,000/- or the case falls in any of the exceptions of the circular.

4. In the result, appeal of the department is dismissed.

Order pronounced in the open court on 19/03/2020.

SD/-
(R.C.SHARMA)
Accountant Member

Sd/-
(SANDEEP GOSAIN)
Judicial Member

Dated :. 19/03/2020
Santosh

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. आयकरआयुक्त (अपील)/ The CIT(A)
5. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT, Jodhpur
6. गार्डफाईल/ Guard File

आदेशानुसार/ By order

सहायकपंजीकार/ Assistant Registrar

