

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

(Through Virtual Court)

BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI PARTHA SARATHI CHAUDHURY, JM

आयकर अपील सं. / ITA No.2201/PUN/2017
निर्धारण वर्ष / Assessment Year : 2013-14

ACIT, Ahmednagar Circle,
Ahmednagar.

.....अपीलार्थी / Appellant

बनाम / V/s.

Smt. Bharti Indrakumar Mutha,
Lalchand Lakhmichand, Vardhaman,
Sarda Lane, Ahmednagar-414001.

PAN : ABAPM3614K

.....प्रत्यर्थी / Respondent

Revenue by : Shri S. P. Walimbe
Assessee by : Shri Suhas P. Bora

सुनवाई की तारीख / Date of Hearing : 05.01.2021

घोषणा की तारीख / Date of Pronouncement : 05.01.2021

आदेश / ORDER

This is an appeal filed by the Revenue directed against the order of the Id. Commissioner of Income Tax (Appeals)-2, Pune ('CIT(A)' for short) dated 22.06.2017 for the Assessment Year 2013-14.

2. It is stated before us that the tax effect in the present appeal is less than Rs.50 lakhs and therefore, the Circular No.17/2019 dated 08.08.2019 issued by the Central Board of Direct Taxes (CBDT) in exercise of its power vested under Sec.268A(1) of the IT Act comes into play wherein, the monetary limit for filing the appeal by the Revenue before the ITAT and various High Courts as well as Apex Court are revised with an object of reducing the tax litigation. Vide para 3 of the said circular (supra) it is stated that in cases where the tax effect in the appeals to be filed before the Appellate Tribunal does not exceed Rs.50 lakhs appeals should not be filed. Thus, taking a note

of CBDT Circular No.17/2019, dated 08.08.2019 and considering the fact that the tax effect in the instant appeal is less than Rs.50 lakhs, the present appeal deserves to be dismissed as not pressed / not maintainable. However, we make it clear that the issues raised in the instant appeal are left open to be examined in the appropriate proceedings, if arises, in future. At the same time, we also make it clear that if the appeal falls in any of the exceptions referred to in the above said CBDT Circular, the Revenue is at liberty to move an application for recalling the order if so advised. Accordingly, in the light of CBDT Circular No.17/2019 dated 08/08/2019, the appeal filed by the Revenue stands dismissed.

3. In the result, the appeal filed by the Revenue stands dismissed.

Order pronounced in the open Court on this 05th day of January, 2021.

Sd/-

(PARTHA SARATHI CHAUDHURY)
न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-

(INTURI RAMA RAO)
लेखा सदस्य/ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 05th January, 2021.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-2, Pune.
4. The Pr. CIT-1, Pune.
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.