

**IN THE INCOME TAX APPELLATE TRIBUNAL  
RAIPUR BENCH, RAIPUR  
(AT e-Court, PUNE)**

**BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND  
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER**

Sl. No.	ITA / WTA No.	Name of Appellant	Name of Respondent	Asst. Year
1	822/NAG/1984	ITO, E-Ward, Raipur	Shri Manoj Kumar Bansal L/H of Late Shri Des Raj Bansal, C/o Bansal Bros. G.E. Road, Bhilai, Madhya Pradesh	1980-81
2	425/NAG/1989	ACIT, Circle, Bhilai	Shri Manoj Kumar Bansal L/H of Late Shri Des Raj Bansal, C/o Bansal Bros. G.E. Road, Bhilai, Madhya Pradesh	1982-83
3	823/NAG/1984	ITO, E-Ward, Raipur	Shri Vijay Kumar Bansal C/o M/s. Chhatisgarh Iron & Steel Works, Bhilai, Madhya Pradesh	1980-81
4	390/NAG/1989	ACIT, Circle, Bhilai	Shri V.K. Bansal C/o Chhattisgarh Iron & Steel Industrial Estate, Bhilai, Madhya Pradesh	1979-80
5	537/NAG/1988	ACIT, Circle, Bhilai	M/s. Chhattisgarh Iron & Steel Works, 1-A, Light Industrial Area, Bhilai, Madhya Pradesh	1981-82
6	541/NAG/1988	ACIT, Circle, Bhilai	M/s. Bansal Brothers, G.E. Road, Post Office, Kurshipar, Bhilai, Madhya Pradesh	1978-79
7	393/NAG/1989	ACIT, Circle, Bhilai	Shri D.R. Bansal (HUF) 40, Sundar Nagar, Bhilai, Madhya Pradesh	1983-84
8	395/NAG/1989	ACIT, Circle, Bhilai	Shri Manoj K. Bansal L/H of Late Smt. Pushpa Bansal C/o M/s. Chhatisgarh Iron & Steel Works, Bhilai, Madhya Pradesh	1981-82

9	427/NAG/1989	ACIT, Circle, Bhilai	Shri K.K. Bansal C/o Bansal Bros. G.E. Road, Bhilai, Madhya Pradesh	1981-82
10	411/NAG/1990	ACIT, Circle, Bhilai	Shri K.K. Bansal C/o M/s. Chhatisgarh Iron & Steel Works, Bhilai, Madhya Pradesh	1982-83
11	WTA No.176/NAG/1989	ACIT, Circle, Bhilai	Smt. C.R. Bansal C/o Bansal Bros. G.E. Road, Bhilai, Madhya Pradesh	1980-81

Revenue by : Shri Rajiv Kumar Singh

Assessee by : Shri Nikhilesh Begani

सुनवाई की तारीख / Date of Hearing : 27.11.2020	घोषणा की तारीख / Date of Pronouncement: 27.11.2020
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### आदेश / ORDER

These 11 appeals by the Revenue relate to different assessees and different assessment years. It has been fairly admitted by the Id. DR that the tax effect in each of the appeals is less then Rs.50.00 lakh.

2. Recently, the CBDT has issued circular No.17/2019 dated 08-08-2019 revising upward the monetary limits for filing of appeals by the Department in Income-tax Cases before various appellate forums. The earlier circular No.03/2018 dated 11-07-2018 fixed monetary limit for filing of appeals by the Revenue before the Tribunal at Rs.20.00 lakh. Such limit has now been enhanced in the recent Circular dated 08-08-2019 to Rs.50.00 lakh. Since tax effect

in all the appeals under consideration is less than the revised monetary limit of Rs.50.00 lakh, we are not inclined to entertain such appeals.

3. Certain concerns were expressed about the retrospective or prospective operation of the Circular dated 08-08-2019. In this regard, it is relevant to note that the Ahmedabad Bench of the Tribunal vide its order dated 14-08-2019 in a bunch of appeals led by ITO Vs. Dinesh Madhavlal Patel (ITA No.1398/Ahd/2004) has laid down that the CBDT Circular No.17/2019 has retrospective effect and applies to all the pending appeals.

4. At this juncture, it is pertinent to note that the CBDT vide F.No.279/Misc/M-13/2018-ITJ dated 20-08-2019 has clarified that the revised monetary limits so mentioned in Circular No.17/2019 are applicable to all pending appeals. Not only that, it has further been directed to the competent authorities to withdraw all such appeals on or before 31-10-2019.

5. In view of the foregoing discussion and following the precedent, we dismiss all the appeals filed by the Revenue.

6. It is however clarified that if subsequently it is found by the concerned AO that the tax effect in any particular appeal is more

than the prescribed monetary limit of Rs.50.00 lakh or the case is covered by any exception, it will be open to the Revenue to move the Tribunal for taking necessary action.

7. In the result, all the appeals stands dismissed.

Order pronounced in the Open Court on 27<sup>th</sup> November, 2020.

Sd/-  
**(S.S. VISWANETHRA RAVI)**  
**JUDICIAL MEMBER**

Sd/-  
**(R.S.SYAL)**  
**VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 27<sup>th</sup> November, 2020  
GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A) concerned
4. The CIT concerned
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण,  
Raipur / DR, Raipur, ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

**// True Copy //**

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

		Date	
1.	Draft dictated on	27-11-2020	Sr.PS
2.	Draft placed before author	27-11-2020	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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