

आयकर अपीलीय अधिकरण, सुरत न्यायपीठ, सुरत
IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT

BEFORE SHRI PAWAN SINGH, Hon'ble JUDICIAL MEMBER
AND Dr.SHRI ARJUN LAL SAINI, Hon'ble ACCOUNTANT MEMBER

(Virtual Hearing)

आ.अ.सं./I.T.A No.391/SRT/2017

निर्धारण वर्ष/Assessment Year: 2013-14

The Income Tax Officer, Ward-1(1)(1), Surat.	Vs	Shri Chirag M Ladha, A-10, Citizen Society, Nr. Atma Jyoti Society, Ellora Park, Vadodara – 390007. [PAN: AAPPL 0275 K]
अपीलार्थी / Appellant		प्रत्यर्थी/Respondent
निर्धारितीकीओर से /Assessee by	Shri Prateek Tosniwal – AR	
राजस्वकीओर से /Revenue by	Smt. Anupama Singla – Sr.DR	
सुनवाई की तारीख/ Date of hearing:	29.04.2021	
उद्घोषणा की तारीख/Pronouncement on:	29.04.2021	

आदेश / O R D E R

PER PAWAN SINGH, JUDICIAL MEMEBER:

1. This appeal by Revenue is directed against the order of Id. Commissioner of Income Tax (Appeals)-1, Surat, hereinafter referred as “Ld. CIT(A)”, dated 05.05.2017 for assessment year (AY) 2013-14.
2. At the outset of hearing, the Id. Authorised Representative (AR) of the assessee submits that tax effect involved in the present appeal is only of Rs.14,17,400/-, which is below the monetary limit of tax effect for filing appeal before Tribunal. The learned AR for the assessee submits that Central Board of Direct Taxes (CBDT) in its Circular No.17/2019 dated 08.08.2019, has enhanced the monetary limit to Rs. 50.00 lakhs for filing appeal

before the Tribunal. Thus, the present appeal is not maintainable and is liable to be dismissed.

3. The Ld. Senior Departmental Representative (Sr. DR) for the Revenue submits that the tax effect in the present appeal seems to be less than Rs. 50.00 Lakhs. However, the revenue may be given liberty to get the appeal revive, incase if it is discovered that the tax effect is more than Rs. 50.00 lakhs or the grounds of appeal raised by the Revenue is covered by any exception clause of CBDT circular dated 20.08.2018.
4. We have considered the contentions of both the parties and perused the orders of Assessing Officer and order passed by Ld. CIT (A). We have noted that the revenue has challenged the deletion of total penalty of Rs. 14,17,400/-, which is less than the monetary limit of the Rs.50.00 lakhs prescribed by CBDT Circular No.17/2019 dated 08.08.2019 for filing appeal before the Tribunal. Hence, the revenue is precluded from filing appeal before the Tribunal if the tax effect if less than Rs. 50.00 Lakhs. Thus, the appeal filed by the Revenue is not maintainable and is dismissed. However, the Revenue is given liberty to get the appeal revive if, at a later stage it is discovered that grounds raised by the Revenue is covered by any exception clause of circular of CBDT dated 20.08.2018 or the tax effect is more than Rs. 50.00 Lakhs.
5. In the result, appeal of the Revenue is dismissed.

Order pronounced on 29th April 2021 while hearing the appeal.

Sd/-

(Dr. ARJUN LAL SAINI)

(लेखा सदस्य/ACCOUNTANT MEMBER)

सुरत/ **Surat**, दिनांक **Dated:** 29th April, 2021 /**#SGR**

Copy of order sent to:- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

By order

Sd/-

(PAWAN SINGH)

(न्यायिक सदस्य/JUDICIAL MEMBER)

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Assistant Registrar, Surat