

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

**BEFORE: SHRI LALIET KUMAR, JUDICIAL MEMBER, AND
DR. M. L. MEENA, ACCOUNTANT MEMBER**

I.T.A No. 467/Agra/2018
(ASSESSMENT YEAR: 2012-13)

ACIT, Circle-1, Gwalior. (Appellant)	Vs.	Shri Satish Thakur, C-670, Anand Nagar Bahodapur, Gwalior. PAN: ADBPT0165H (Respondent)
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Appellant by	Shri Mazhar Akram, Sr. DR.
Respondent by	None.

Date of Hearing	21.04.2021
Date of Pronouncement	17 .05.2021

ORDER

PER Dr. M.L. Meena, A.M.:

Vide CBDT circular dated 8th August 2019, the income tax department has announced its policy decision not to file, or press, the appeals, before this Tribunal, against the appellate orders favourable to the assessee in the cases in which overall tax effect, including surcharge but excluding interest, is Rs 50,00,000 or less. This monetary limit, which was Rs 20,00,000 till 7th August 2019, has been in effect enhanced by almost 2.5 times over the last year, and the relief is retrospective in

nature inasmuch as it not only applies to future appeals but also to the pending appeals.

2. As a step towards management of litigation, the CBDT has decided to further enhance the monetary limits for filing the appeals in income tax cases vide para 3 and Para 5 of the aforesaid circular and thus to remove the agony of uncertainty to the taxpayers who have been successful before the lower appellate authorities.

3. Learned Departmental Representatives state that liberty may be given to point out, upon necessary further verifications, and to seek recall the dismissal of appeals and restoration of the appeals in the cases which are inadvertently included in this bunch of appeals, wherein the tax effect, in terms of the CBDT circular (supra), exceeds Rs 50,00,000. None opposes this prayer; we accept the same. We make it clear that the appellants shall be at liberty to point out the cases which are wrongly included in the appeals so summarily dismissed, either owing to wrong computation of tax effect. or owing to such cases being covered by the permissible exceptions, or for any other reason, and we will take appropriate remedial steps in this regard.

4. In the light of the above discussions, and in the light of the CBDT Circular dated 8th August 2019, the appeal, involving tax effect of or less than Rs 50 lakhs, is dismissed as withdrawn.

5. With the above observations, the appeal filed by the Revenue stand dismissed.

Order pronounced in the open court on 17/05/2021.

**Sd/-
(Laliet Kumar)
JUDICIAL MEMBER**

**Sd/-
(Dr. M.L. Meena)
ACCOUNTANT MEMBER**

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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**Sr. PRIVATE SECRETARY
ITAT, AGRA**