

**IN THE INCOME TAX APPELLATE TRIBUNAL  
INDORE BENCH, INDORE  
(CONDUCTED THROUGH VIRTUAL COURT)**

**BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMBER  
& SHRI MANISH BORAD, ACCOUNTANT MEMBER**

I.T.A. Nos.301 & 302/Ind/2020  
(Assessment Years: 2018-19)

The ACIT, Central -2, Bhopal	Vs.	Shri Mikesh Jain 06, Janki Nagar, Annexe, Indore (M.P.) PAN No. ABJPJ0372J
The ACIT, Central-2, Indore	Vs.	Shri Rishabh Jain 06, Janki Nagar, Annexe, Indore (M.P.) PAN No. ABJPJ0371M
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri Harshit Bari, Sr. D.R.
<b>Respondent by :</b>	Shri Kunal Agrawal, C.A.

<b>Date of Hearing</b>	29.09.2021
<b>Date of Pronouncement</b>	30.09.2021

**ORDER**

**PER MAHAVIR PRASAD - JM:**

The captioned appeals have been filed at the instance of the Revenue against the order of the Commissioner of Income Tax (Appeals)-3, Ahmedabad (CIT(A)' in short), dated 20.03.2020 arising out of assessment order dated 04.12.2019 for AY 2018-19.

2. At the time of hearing, it was submitted by the Ld.AR for the assessee that the appeals filed by the Revenue is hit by recently issued CBDT Circular No.17 of 2019 dated 08/08/2019 revising the previous

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thresholds pertaining to tax effects. It is *inter alia* noticed that the CBDT vide Instruction No. F. No. 279/Misc/M-93/2018-ITJ dt. 20/08/2019 has observed that Circular No.17/2019 dated 08/08/2019 relating to enhancement of monetary limits is also applicable to all pending appeals. As per aforesaid Circular read with instruction, all pending appeals filed by Revenue are liable to be dismissed as a measure for reducing litigation where the tax effect does not exceed the prescribed monetary limit which is now revised at Rs.50 Lakhs. In the instant case, the tax effect on the disputed issues raised by the Revenue is stated to be not exceeding Rs.50 lakhs and therefore appeals of the Revenue is required to be dismissed *in limine*.

3. The Learned DR for the Revenue fairly admitted the applicability of the CBDT Circular No. 17 of 2019. Accordingly, appeal of the Revenue is dismissed as not maintainable. However, it will be open to the Revenue to seek restoration of its appeal on showing inapplicability of the aforesaid CBDT Circular in any manner.

4. In the result, both the appeals of the Revenue are dismissed.

**This Order pronounced in Open Court on 30 /09/2021**

Sd/-

(MANISH BORAD)  
**ACCOUNTANT MEMBER**  
Ahmedabad; Dated 30 /09/2021

Rajesh, Sr. PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Indore
6. गार्ड फाईल / Guard file.

Sd/-

(MAHAVIR PRASAD)  
**JUDICIAL MEMBER**

आदेशानुसार/ BY ORDER,

(Dy./Asstt.Registrar)  
**ITAT, Indore**

1. Date of dictation 29.09.2021
2. Date on which the typed draft is placed before the Dictating Member .09.2021
3. Other Member.....
4. Date on which the approved draft comes to the Sr.P.S./P.S .09.2021
5. Date on which the fair order is placed before the Dictating Member for pronouncement .09.2021
6. Date on which the fair order comes back to the Sr.P.S./P.S .09.2021
7. Date on which the file goes to the Bench Clerk .09.2021
8. Date on which the file goes to the Head Clerk.....
9. The date on which the file goes to the Assistant Registrar for signature on the order.....
10. Date of Despatch of the Order.....