

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH, 'A' PUNE

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

आयकर अपील सं. / ITA Nos.2586 to 2589/PUN/2012
निर्धारण वर्ष / Assessment Years : 2007-08 to 2010-11

ACIT, Central Circle-1(1), Pune	Vs.	M/s. Pragati Aroma Oil Distillers Pvt. Ltd., 206, Anand Bhavan 17, Babugenu Road, Princess Street, Marine Lines, Mumbai – 400 002 PAN : AAACP2213P
Appellant		Respondent

Assessee by Shri Mahaveer Jain
Revenue by Shri S.P. Walimbe

Date of hearing 22-10-2021
Date of pronouncement 22-10-2021

आदेश / ORDER

These four appeals by the Revenue are directed against a common order passed by the Id. CIT(A)-1, Pune on 03-10-2012 in relation to the assessment years 2007-08 to 2010-11.

2. At the outset, the Id. AR submitted that the tax effect in each of the four years under consideration is less than Rs.50.00 lakh. In support of his contention, he filed a chart showing the tax effect below the prescribed monetary limit along with appeal giving effect orders u/s.250 of the Act dated 21-03-2013.

3. 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 Circular dated 08-08-2019 to Rs.50.00 lakh. Since tax effect in the instant appeals are less than the revised monetary limit of Rs.50.00 lakh, we are not inclined to entertain these 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. In view of the foregoing discussion, we dismiss the appeals filed by the Revenue. However, it is made clear that if the tax effect in these appeals is found by the AO to be more than the prescribed monetary limit of Rs.50.00 lakh or the case(s) is found to be covered by an exception, it will be open to the Revenue to move the Tribunal for recalling the order.

5. In the result, the appeals are dismissed.

Order pronounced in the Open Court on 22nd October, 2021.

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

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

पुणे Pune; दिनांक Dated : 22nd October, 2021
सतीश

आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The CIT(A)-1, Pune
3. The PCIT-1, Pune
4. DR, ITAT, 'A' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

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

		Date	
1.	Draft dictated on	22-10-2021	Sr.PS
2.	Draft placed before author	22-10-2021	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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