

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND  
SHRI C.M. GARG, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1625/PUN/2018  
निर्धारण वर्ष / Assessment Year : 2012-13

ACIT, Ratnagiri Circle, Ratnagiri	Vs.	Satish Anant Potdar, A/P. Kumbharli Chiplun, Ratnagiri PAN : ABGPP2041M
Appellant		Respondent

Assessee by : Shri Pramod Shingte  
Revenue by : Shri Piyush Kumar Singh Yadav

Date of hearing : 12-11-2021  
Date of pronouncement : 12-11-2021

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the Revenue arises out of the order passed by the CIT(A)-2, Kolhapur on 24-07-2018 in relation to the assessment year 2012-13.

2. At the outset, the ld. AR submitted that the tax effect in the instant appeal is less than Rs.50.00 lakh, which the ld. DR conceded.

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 appeal is less than the revised monetary limit of Rs.50.00 lakh, we are not inclined to entertain this appeal.

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 appeal filed by the Revenue. However, it is made clear that if the tax effect in this appeal 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 appeal is dismissed.

Order pronounced in the Open Court on 12<sup>th</sup> November, 2021.

Sd/-  
(C.M. GARG)

**JUDICIAL MEMBER**

पुणे Pune; दिनांक Dated : 12<sup>th</sup> November, 2021

*Satish*

Sd/-  
(R.S.SYAL)

**VICE PRESIDENT**

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-2, Kolhapur
4. The Pr.CIT-2, Kolhapur
5. DR, ITAT, 'B' Bench, 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	12-11-2021	Sr.PS
2.	Draft placed before author	12-11-2021	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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