

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.279/PUN/2019

निर्धारण वर्ष / Assessment Year : 2015-16

DCIT, Ichalkaranji Circle, Ichalkaranji	Vs.	Sanjay Danchand Ghodawat, Yashwant Co-op. Society, 2549, A/P. Jaysinghpur, Tal. Shirol, Dist. Kolhapur Maharashtra – 416 101 PAN : ADLPG5040N
Appellant		Respondent

Assessee by

Shri Sharad Shah

Revenue by

Shri M.G. Jasnani

Date of hearing

28-01-2022

Date of pronouncement

28-01-2022

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the Revenue is directed against the order passed by the Id. CIT(A)-2, Kolhapur on 06-12-2018 in relation to the assessment year 2015-16.

2. At the outset, the Id. DR submitted that the tax effect in this case is less than Rs.50.00 lakh. He also filed the computation of tax effect obtained from the AO.

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.

5. In the result, the appeal is dismissed.

Order pronounced in the Open Court on 28th January, 2022.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

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

पुणे Pune; दिनांक Dated : 28th January, 2022
सतीश

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. CIT(A)-2, Kolhapur
4. The PCIT-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	28-01-2022	Sr.PS
2.	Draft placed before author	28-01-2022	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.		