

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

BEFORE SHRI S. S. VISWANETHRA RAVI, JM  
AND DR. DIPAK P. RIPOTE, AM

आयकर अपील सं. / ITA No.775/PUN/2018  
निर्धारण वर्ष / Assessment Year : 2013-14

JCIT,(OSD), Circle-7,Pune.

.....अपीलार्थी / Appellant

बनाम / V/s.

Shri Utkarsh Balasaheb Patil,  
Flat No.1, Plot No.21,  
Neelanji Co-Operative Housing Society,  
Kalyaninagar,  
Pune- 411006.

PAN : ALDPP8717D

.....प्रत्यर्थी / Respondent

Revenue by : Shri S. P. Walimbe  
Assessee by : Shri B.C. Malakar

सुनवाई की तारीख / Date of Hearing : 16.02.2022

घोषणा की तारीख / Date of Pronouncement : 03.03.2022

**आदेश / ORDER**

**PER DR. DIPAK P. RIPOTE, AM:**

This is an appeal filed by the Revenue against the order of Id. CIT(A)-3, Pune dated 02.01.2018 for the assessment year 2013-14.

2. At the very outset, the Ld. DR of the Revenue submitted that the tax effect involved in this appeal is below Rs.50 lakhs and therefore, the appeal of Revenue is liable to be dismissed on account of low tax effect in terms of recent CBDT Circular No.17/2019 [F No.279/Mise.142/2007-ITJ (Pt)], dated 08.08.2019 read with Circular No.3 of 2018 dated 11.07.2018 revising the upward monetary limits for filing of appeals in Income Tax Cases before various Appellate Forums. The earlier CBDT Circular No.03/2019 dated 11.07.2018 fixed monetary limit for filing of appeals before the Tribunal at Rs.20 Lakhs. Such limit has been enhanced in the recent CBDT Circular

dated 08.08.2019 from Rs.20 Lakhs to Rs. 50 Lakhs. Thus, the tax effect on the addition is less than Rs.50 Lakhs.

3. The Ld. AR fairly admitted that in this appeal filed by the Department tax effect is less than Rs.50 Lakhs.

4. Both sides heard. Undisputedly, the tax effect involved in this appeal is less than the monetary limit prescribed by the recent CBDT Circular No.17/2019 [F No.279/Mise.142/2007-ITJ (Pt)] dated 08-08-2019 read with Circular No.3 of 2018 dated 11.07.2018 for filing of appeals before the Tribunal by the Department. The CBDT vide circular dated 08.08.2019 (supra.) has amended Para 3 of Circular No.3 of 2018 dated 11.07.2018 thereby enhancing monetary limit of tax effect from Rs.20 Lakhs to Rs.50 Lakhs for filing appeals by the Department before the Tribunal. Thus, without going into merit of the issues raised in this appeal, in view of the CBDT Circular (supra), we dismiss the appeal filed by the Revenue.

5. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for restoration of appeal, with the requisite material to show that the appeal is protected by the exceptions prescribed in Para 10 of the Circular dated 11-07-2018 and its amendment dated 20-08-2018.

6. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open Court on this day of March, 2022.

**Sd/-**

**Sd/-**

**(S. S. VISWANETHRA RAVI)**  
**JUDICIAL MEMBER**

**(DR. DIPAK P. RIPOTE)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 03<sup>rd</sup> March, 2022.

Sujeet

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-3, Pune.
4. The Pr. CIT-2, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	16.02.2022		Sr. PS/PS
2	Draft placed before author	16.02.2022		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on			Sr. PS/PS
7	Date of uploading of Order			Sr. PS/PS
8	File sent to Bench Clerk			Sr. PS/PS
9	Date on which the file goes to the Head Clerk			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			

आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.