

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI SONJOY SARMA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.2618/PUN/2017

निर्धारण वर्ष / Assessment Year : 2013-14

DCIT, Circle-1(2), Pune	Vs.	e-Gain Communications Pvt. Ltd., Office No.702, 7 th Floor, B-1, The Cerebrum IT Park, Vadgaon Sheri, Kalyani Nagar, Pune 411 014 PAN : AAACN9946R
Appellant		Respondent

Assessee by : Shri Samkit Chauradiya
Revenue by : Shri Piyush Kumar Singh Yadav

Date of hearing : 21-03-2022
Date of pronouncement : 21-03-2022

आदेश / ORDER

PER SONJOY SARMA, JM :

This appeal by the Revenue arises out of the order passed by the CIT(A)-13, Pune on 11-08-2017 in relation to the assessment year 2013-14.

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

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 21st March, 2022.

Sd/-

(R.S.SYAL)

VICE PRESIDENT

पुणे Pune; दिनांक Dated : 21st March, 2022

Satish

Sd/-

(SONJOY SARMA)

JUDICIAL MEMBER

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-13, Pune
4. The Pr.CIT-1, Pune
5. DR, ITAT, 'C' 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	21-03-2022	Sr.PS
2.	Draft placed before author	21-03-2022	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.		