

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI S. S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.1541 & 1542/PUN/2019
निर्धारण वर्ष / Assessment Years: 2009-10 & 2010-11

ACIT, Circle- Malegaon, Malegaon.	Vs.	Pramila Sunil Kasliwal, 27, Sanjeet Housing Society, Near SGGS English High School, Manmad, Nashik- 423104. PAN : AATPK0954E
Appellant		Respondent

Revenue by : Shri M. G. Jasnani
Assessee by : None

Date of hearing : 29.04.2022
Date of pronouncement : 29.04.2022

आदेश / ORDER

PER INTURI RAMA RAO, AM:

These are the appeals filed by the Revenue directed against the common order of Id. Commissioner of Income Tax (Appeals)- 1, Nashik ['CIT(A)' for short] dated 02.07.2019 for the assessment years 2009-10 and 2010-11 respectively.

2. It is stated before us that the tax effect in these appeals is less than Rs.50 lakhs and therefore, the Circular No.17/2019 dated 08.08.2019 issued by the Central Board of Direct Taxes (CBDT) in exercise of its power vested under Sec.268A(1) of the IT Act comes into play wherein, the monetary limit for filing the appeal by the Revenue before the ITAT and various High Courts as well as Apex Court are revised with an object of reducing the tax litigation. Vide para 3 of the said circular (supra) it is stated that in cases where the tax effect in the appeals to be filed before the Appellate Tribunal does not exceed Rs.50 lakhs appeals should not be filed. Thus, taking a note of CBDT Circular No.17/2019, dated 08.08.2019 and considering the fact that the tax effect in these appeals is less than Rs.50 lakhs, these appeals deserve to be dismissed as not pressed / not maintainable. However, we make it clear that the issues raised in these appeals are left open to be examined in the appropriate proceedings, if arises, in future. At the same time, we also make it clear that if these appeals fall in any of the exceptions referred to in the above said CBDT Circular, the Revenue is at liberty to move an application for recalling the order if so advised. Accordingly, in the

light of CBDT Circular No.17/2019 dated 08/08/2019, these appeals filed by the Revenue stand dismissed.

3. In the result, all the above two appeals filed by the Revenue stand dismissed.

Order pronounced in the open Court on this 29th day of April, 2022.

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

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 29th April, 2022.

Sujeet

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

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

आदेशानुसार / BY ORDER,

// True Copy //

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