

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

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

ITA No. 639/PUN/2019

निर्धारण वर्ष / Assessment Year : 2015-16

DCIT (Exemptions), Circle, Pune	Vs.	Vidya Pratishtan, P.B.No.34, Kacheri Road, MIDC, Bhigwan Road, Baramati, Pune – 413 103 PAN : AAATV0596M
Appellant		Respondent

Assessee by None
Revenue by Shri R.G. Gawli

Date of hearing 09-05-2022
Date of pronouncement 09-05-2022

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the Revenue arises out of the order dated 08-02-2019 passed by the CIT(A)-10, Pune in relation to the assessment year 2015-16.

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 09th May, 2022.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

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

पुणे Pune; दिनांक Dated : 09th May, 2022
Satish

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-10, Pune
4. The CIT (Exemptions), Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "B" / DR 'B', ITAT, 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	09-05-2022	Sr.PS
2.	Draft placed before author	09-05-2022	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.		

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