

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

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

Sl. No.	ITA No.	Name of Appellant	Name of Respondent	Asst. Year
1-2	1842/PUN/2019 1843/PUN/2019	ACIT, Central Circle-2, Nashik	Prakash Narayan Chaudhari, 2 <sup>nd</sup> Floor, Sai Shoban Building, Near Kendriya Rajaswa Bhavan, Gadkari Chowk, Old Agra Road, Nashik- 422002. PAN : AAQPC1998P	2006-07 2007-08
3	1844/PUN/2019	ACIT, Central Circle-2, Nashik	Smt. Manisha Mahesh Chaudhari, 2 <sup>nd</sup> Floor, Sai Shoban Building, Near Kendriya Rajaswa Bhavan, Gadkari Chowk, Old Agra Road, Nashik- 422002. PAN : ADKPC7175P	2007-08

Revenue by : Shri M. G. Jasnani  
Revenue by : Shri Nikhil Pathak

Date of hearing : 30.05.2022  
Date of pronouncement : 30.05.2022

**आदेश / ORDER**

**PER BENCH :**

These are the appeals filed by the Revenue directed against the common order of ld. Commissioner of Income Tax (Appeals)- 12,

Pune dated 20.09.2019 for the assessment years 2006-07 and 2007-08.

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 the 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 three appeals filed by the Revenue stand dismissed.

Order pronounced in the open Court on this 30<sup>th</sup> day of May, 2022.

Sd/-  
(S. S. GODARA)  
JUDICIAL MEMBER

Sd/-  
(INTURI RAMA RAO)  
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 30<sup>th</sup> May, 2022.

*Sujeet*

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-12, Pune.
4. The Pr. CIT Central, Nagpur.
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.