

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

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

Sl. No.	ITA No.	Name of Appellant	Name of Respondent	Asst. Year
1-5	1427/PUN/2019 1428/PUN/2019 1429/PUN/2019 1430/PUN/2019 1431/PUN/2019	ACIT, Central Circle-2, Nashik.	Smt. Asha Bhagwat Chaudhary, 2 <sup>nd</sup> Floor, Sai Shoban Building, Near Kendriya Rajaswa Bhavan, Gadkari Chowk, Old Agra Road, Nashik- 422002. PAN : ADTPC8701E	2006-07 2008-09 2009-10 2010-11 2011-12
6-11	1432/PUN/2019 1433/PUN/2019 1434/PUN/2019 1435/PUN/2019 1436/PUN/2019 1437/PUN/2019	ACIT, Central Circle-2, Nashik.	Namdeo Narayan Chaudhari, 11, Swed Bindu, Shanti Nagar, Yawal Road, Bhusawal, Jalgaon- 425201. PAN : AAQPC1997C	2006-07 2007-08 2008-09 2009-10 2010-11 2011-12

Revenue by : Shri Arvind Desai  
Assessee by : Shri Nikhil S. Pathak

Date of hearing : 02.06.2022  
Date of pronouncement : 02.06.2022

**आदेश / ORDER**

**PER BENCH :**

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

Pune dated 29.07.2019 for the assessment years 2006-07 to 2011-12 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, the above eleven appeals filed by the Revenue stands dismissed.

Order pronounced in the open Court on this 02<sup>nd</sup> day of June, 2022.

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

**Sd/-**  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 02<sup>nd</sup> June, 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, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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