

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

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

आयकर अपील सं. / ITA No.113/PUN/2021

निर्धारण वर्ष / Assessment Year : 2012-13

|                            |     |                                                                                                                                 |
|----------------------------|-----|---------------------------------------------------------------------------------------------------------------------------------|
| ITO, Ward-1,<br>Pandharpur | Vs. | Sameer Jabbar Mulani,<br>Opp. Police Station,<br>Kurduwadi, Tal, Madha,<br>Solapur – 413 208<br>Maharashtra<br>PAN : ANLPM6914F |
| Appellant                  |     | Respondent                                                                                                                      |

Assessee by Shri Pramod Shingte  
Revenue by Shri M.G. Jasnani

Date of hearing 15-06-2022  
Date of pronouncement 15-06-2022

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the Revenue is directed against the order passed by the CIT(A)-7, Pune on 23-09-2020 in relation to the assessment year 2012-13.

2. At the outset, the Id. AR submitted that the tax effect in this case is less than Rs.50.00 lakh. He also filed the computation of tax. The Id. DR accepted the position.

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.

5. In the result, the appeal is dismissed.

Order pronounced in the Open Court on 15<sup>th</sup> June, 2022.

Sd/-  
**(PARTHA SARATHI CHAUDHURY)**  
**JUDICIAL MEMBER**

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

पुणे Pune; दिनांक Dated : 15<sup>th</sup> June, 2022  
सतीश

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The CIT(A)-7, Pune
4. The Pr.CIT-6, Pune
5. DR, ITAT, 'B' 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                                | 15-06-2022 | Sr.PS |
| 2.  | Draft placed before author                       | 15-06-2022 | 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.                       |            |       |

\*