

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, I am 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.

5. As regards the contention of the ld. DR that the additions in this case were made on the basis of information received from the Sales tax department about the assessee indulging in bogus purchases and hence covered under the exception clause of 10(e) of the CBDT's Instruction No.3/2018, dt. 11-07-2018 as assailed in the grounds of appeal, I find that such a contention has not been countenanced by the Pune Benches of the Tribunal in several cases including ITO vs. M/s Param Marketing (*ITA No.1872/PUN/2019 dt.30-01-2020*) and ITO vs. Yusuf

Gulmmohammed Patel (*ITA No.1852/PUN/2019 dt.30-01-2020*).

Not only that, even the Miscellaneous application filed u/s 254(2) on this issue has also been dismissed in DCIT vs. M/s Rang Rasayan (*M.A.No.60/PUN/2019 dt. 14-01-2020*). No contrary view has been brought to my notice on behalf of the Revenue. Respectfully following the above precedent, I am not inclined to accept the contention of the Revenue. In view of the foregoing discussion, I dismiss the appeal filed by the Revenue.

6. In the result, the appeal is dismissed.

Order pronounced in the Open Court on 28th June, 2022.

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

पुणे Pune; दिनांक Dated : 28th June, 2022
Satish

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The CIT(A)-5, Pune
4. The CIT concerned
5. DR, ITAT, 'SMC' 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	28-06-2022	Sr.PS
2.	Draft placed before author	28-06-2022	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.		

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