

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE
BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1096/PUN/2018

निर्धारण वर्ष / Assessment Year : 2013-14

The Asst. Commissioner of Income Tax,
Circle-2, Kolhapur

.....अपीलार्थी / Appellant

बनाम / V/s.

M/s. Shetkari Sahakari Tambakhu
Kharedi Vikri Sangh Ltd.,
Plot No.11/12, Market Yard,
Kolhapur – 41

PAN: AAAAS1071L

.....प्रत्यर्थी / Respondent

Assessee by : None
Revenue by : Shri S.P. Walimbe

सुनवाई की तारीख / Date of Hearing : 11-07-2022

घोषणा की तारीख / Date of Pronouncement : 11-07-2022

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the Revenue directed against the order of Ld. Commissioner of Income Tax (Appeals)-2, Kolhapur, dated 02.04.2018 for the assessment year 2013-14.

2. There is no appearance from the side of the assessee despite notice. However, it has been fairly admitted by the ld. DR that the tax effect in this 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 recent 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. Not only that, it has further been directed to the competent authorities to withdraw all such appeals on or before 31-10-2019. However, it is made clear that if the tax effect in this particular appeal is found out to be more than the prescribed monetary limit of Rs.50.00 lakh or the case is covered by an exception, it will be open to the Revenue to move the Tribunal for taking necessary action.

5. In view of the foregoing discussion, we dismiss the appeal filed by the Revenue.

6. In the result, the appeal filed by Revenue is dismissed.

Order pronounced in the open court on 11th July, 2022.

Sd/-
S.S.VISWANETHRA RAVI
JUDICIAL MEMBER

Sd/-
INTURI RAMA RAO
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 11th July, 2022

GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) / The CIT(A)-2, Kolhapur;
4. The Pr.CIT-2, Kolhapur;
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "A" / DR 'A', ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार / BY ORDER,

//सत्यापित प्रति// True Copy//

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	11-07-2021	Sr.PS
2.	Draft placed before author	11-07-2021	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.		