

**आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "B"**  
**BENCH, PUNE**

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER**  
**AND DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER**

**आयकर अपील सं. / ITA No.1561/PUN/2019**  
**निर्धारणवर्ष /Assessment Year: 2009-10**

The ACTI, Circle-2, Nashik.	Vs	Shri Tanaji Annasaheb Patil, Prop. of M/s.Chetan Enterprises, Shop No.4, Tip Top Plaza, ZLO Point, MIDC, Amad, Nashik – 422010. PAN: AGVPP 0769 J
Appellant/ Assessee		Respondent /Revenue

Assessee by	Shri Sanket Joshi – AR
Revenue by	Shri M.G.Jasnani - DR
Date of hearing	13/07/2022
Date of pronouncement	14/07/2022

**आदेश/ ORDER**

**PER DR. DIPAK P. RIPOTE, AM:**

This appeal filed by the Revenue is directed against the order of Id. Commissioner of Income Tax(Appeals)-2, Pune , dated 02.07.2019, against the penalty order under section 271(1)(c) of the Income Tax Act, 1961 [hereinafter also called as “the Act”] levying penalty at Rs.1,85,293/-.

2. At the outset of hearing, Shri Sanket Joshi, Id.AR for the assessee explained that Tax Effect is low as per CBDT Circular.

However, perusal of the record reveals that the tax effect in the instant appeal is less than Rs.50.00 lakh, which the ld.DR conceded.

Tax Effect as per Form 36 column 8a is Rs.1,85,923/-.

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. However, it is made clear that if the tax effect in this appeal is found by the AO to be more than the prescribed monetary limit of Rs.50.00 lakh or the case(s) is found to be covered by an exception, it will be open to the Revenue to move the Tribunal for recalling the order.

5. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open Court on 14<sup>th</sup> July, 2022.

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

**Sd/-**  
**(DR. DIPAK P. RIPOTE)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 14<sup>th</sup> July, 2022/ SGR\*

**आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच,  
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary  
आयकरअपीलीयअधिकरण, पुणे/ITAT, Pune.