

IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, NAGPUR
(AT e-Court, PUNE)

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

ITA No.170/NAG/2019

निर्धारण वर्ष / Assessment Year : 2013-14

ACIT, Central Circle 2(1), Nagpur	Vs.	M/s Radhey Minerals Ltd Gupta House, 6 th Floor, RNT Road, Civil Lines, Nagpur – 440001 PAN : AAACR6904M
Appellant		Respondent

Assessee by Shri Rajesh V. Loya
Revenue by Shri G.J. Ninawe

Date of hearing 03-10-2022
Date of pronouncement 03-10-2022

आदेश / ORDER

PER R.S. SYAL, VP:

This appeal by the Revenue is directed against the order passed by the CIT(A)-3, Nagpur, dated 28-06-2019 in relation to the assessment year 2013-14.

2. At the outset, the ld. AR submitted that the tax effect in this case is less than Rs.50.00 lakh, to which the ld. DR fairly conceded.

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, I dismiss the appeal filed by the Revenue.

Order pronounced in the Open Court on 3rd October, 2022.

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

पुणे Pune; दिनांक Dated : 3rd October, 2022
GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-3, Nagpur
4. The CIT(Central), Nagpur
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण,
Nagpur / DR, Nagpur
6. गार्ड फाईल / Guard file

आदेशानुसार/ BY ORDER,

// True Copy //

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

		Date	
1.	Draft dictated on	03-10-2022	Sr.PS
2.	Draft placed before author	03-10-2022	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.		