

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।
IN THE INCOME TAX APPELLATE TRIBUNAL,
RAIPUR BENCH, RAIPUR

BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER
AND
SHRI G D PADMAHSHALI, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.109/RPR/2020
निर्धारण वर्ष / Assessment Year : 2014-15

The Assistant Commissioner of Income Tax-1(1),
Raipur (C.G.)

.अपीलार्थी / Appellant

बनाम / V/s.

M/s. Tripco Services Pvt. Ltd.,
1st Floor, H. No.69, Behind Atyurvedic
College, Rohini Puram Road,
Raipur (C.G.)-491 001
PAN : AADCT2207J

.प्रत्यर्थी / Respondent

Assessee by : Shri Praveen Khandelwal, AR
Revenue by : Shri Ananjay Kumar Tiwary, Sr. DR

सुनवाई की तारीख / Date of Hearing : 12.12.2022

घोषणा की तारीख / Date of Pronouncement : 12.12.2022

आदेश / ORDER**PER RAVISH SOOD, JM:**

The present appeal filed by the revenue is directed against the order passed by the CIT(A)-II, Raipur, dated 13.08.2020, which in turn arises from the order passed by the A.O. u/s 143(3) of the Income-tax Act, 1961 (for short 'Act'), dated 30.12.2016 for A.Y. 2014-15.

2. Central Board of Direct Taxes (CBDT) vide Circular No. 17/2019 dated 08.08.2019 has amended Circular No. 3/2018 dated 11.07.2018 for further enhancement of monetary limit for filing of appeals by the Department before the ITAT, High Courts and SLPs/Appeals before Supreme Court as measures for reducing litigation.

3. CBDT vide Circular No. 3/2018 dated 11.07.2018 has specified that appeals shall not be filed before the Income Tax Appellate Tribunal (ITAT) in cases where the tax effect does not exceed the monetary limit of Rs.20,00,000/-. For this purpose, 'tax effect' means the difference between the tax on the total income assessed and the tax that would have been chargeable had such total income been reduced by the amount of income in respect of issues against which appeal is intended to be filed. Further, 'tax effect' shall be taxes including applicable surcharge and cess. However, the tax will not include any interest thereon, except where chargeability of interest itself is in dispute. In case the chargeability of

interest is the issue under dispute, the amount of interest shall be the tax effect. In cases where returned loss is reduced or assessed as income, the tax effect would include notional tax on disputed additions. In case of penalty order, the tax effect will mean quantum of penalty deleted or reduced in the order to be appealed against.

At para 13 of the above Circular, it has been mentioned that:

“13. This Circular will apply to SLPs/appeals/cross objection/references to be filed henceforth in SC/HCs/Tribunal and it shall also apply retrospectively to pending SLPs/appeals/cross objections/references. Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed.”

4. As a step towards further management of litigation, CBDT *vide* Circular No. 17/2019 has fixed the monetary limit for filing of appeals before ITAT at Rs.50,00,000/-.

5. In the instant appeal filed by the Department the tax effect involved is below the monetary limit of Rs.50,00,000/-. Our attention was drawn by the Ld. DR to a letter dated 30.11.2022 filed by the ACIT, Circle-1(1), Raipur. It was submitted by the Ld. DR that as the tax effect involved in the present appeal was below the monetary limit prescribed by CBDT Circular No.17/2019, dated 08.08.2019 for filing of appeals before the Tribunal, therefore, as instructed, the same may be permitted to be withdrawn.

6. Considering the aforesaid factual position, we herein permit the withdrawal of the present appeal.

7. Resultantly, the appeal filed by the revenue is dismissed as withdrawn.

Order pronounced in the open Court on 12th day of December, 2022.

Sd/-
G D PADMAHSHALI
(ACCOUNTANT MEMBER)

Sd/-
RAVISH SOOD
(JUDICIAL MEMBER)

रायपुर/ RAIPUR ; दिनांक / Dated : 12th December, 2022
SB

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals)-II, Raipur (C.G.)
4. The Pr. CIT-II, Raipur (C.G.)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच,
रायपुर / DR, ITAT, Raipur Bench, Raipur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

निजी सचिव / Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.