

**IN THE INCOME TAX APPELLATE TRIBUNAL "RANCHI" BENCH: RANCHI
VIRTUAL HEARING AT KOLKATA**
[Before Shri Rajesh Kumar, Accountant Member & Shri Sonjoy Sarma, Judicial Member]

I.T.A. No. 182/RAN/2019
Assessment Year : 2014-15

ACIT, Circle-3, Ranchi	Vs.	Shri Raj Kumar Mewara (PAN: ACNPM 5872 B)
Appellant / (अपीलार्थी)		Respondent / (प्रत्यर्थी)

Date of Hearing / सुनवाई की तिथि	19.01.2023
Date of Pronouncement / आदेश उद्घोषणा की तिथि	13.02.2023
For the Appellant / निर्धारिती की ओर से	Shri Rishi Ranjan, CA
For the Respondent / राजस्व की ओर से	Shri Pranob Kumar Koley, Sr.DR

ORDER/ आदेश

Per Rajesh Kumar, AM:

This is an appeal preferred by the revenue against the order of the Ld. Commissioner of Income Tax (Appeals)-Ranchi [hereinafter referred to as ' Ld. CIT(A)'] dated 31.01.2019 for the assessment year 2014-15.

2. At the outset ,the Ld. Counsel for the assessee submitted that the CBDT has issued a Circular No. 17/2019 dated 08.08.2019, whereby the monetary limits for filing of appeal by the Department before Income Tax Appellate Tribunal and High Courts and SLP before Supreme Court have been increased as a measure for reducing

Litigation. The revised monetary limits laid down in para-2 of this Circular are as follows:

1. Before Appellate Tribunal	Rs. 50,00,000/-
2. Before High Court	Rs.1,00,00,000/-
3. Before Supreme Court	Rs. 2,00,00,000/-

3. In the present case, the tax effect by the revenue is less than Rs.50,00,000/-. We note that this appeal had been filed by the revenue on 16.04.2019 and since the tax effect is within the monetary limit for filing appeals before Tribunal, in view of the Circular of CBDT (supra) at the first place, Revenue should not have preferred this appeal. In view of the above, we hold that the appeal filed by the Department, against the impugned order of the Ld. CIT(A), is contrary to the policy decision of the Department and as such the appeal filed by the Department is dismissed *in limine*.

4. As a matter of caution, we observe that if the Revenue finds at a later point of time that the tax effect in the appeal is more than Rs.50 lakhs or despite low tax effect, the appeal of the revenue is maintainable, the revenue is at liberty to move this Tribunal for recalling of this order.

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

Order is pronounced in the open court on 13th February, 2023

Sd/-

(Sonjoy Sarma / संजय शर्मा)
Judicial Member / न्यायिक सदस्य

Sd/-

(Rajesh Kumar / राजेश कुमार)
Accountant Member / लेखा सदस्य

Dated: 13th February, 2023

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant- ACIT, Circle-3, Ranchi
2. Respondent – Shri Raj Kumar Mewara, Prop, Mahabir Minerals & Mining Co.
West Market Road, Upper Bazar, Ranchi-834001 (Jharkhand)
3. Ld. CIT(A)-Ranchi, Jharkhand
4. PCIT- , Ranchi
5. DR, Ranchi Bench, Ranchi

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata