

| आयकर अपीलीय अधिकरण न्यायपीठ, कोलकाता |  
IN THE INCOME TAX APPELLATE TRIBUNAL  
"B" BENCH, KOLKATA

BEFORE SHRI SANJAY GARG, HON'BLE JUDICIAL MEMBER  
&  
DR. MANISH BORAD, HON'BLE ACCOUNTANT MEMBER

**I.T.A. No. 554/Kol/2023**  
**Assessment Year: 2019-20**

<b>DCIT, Circle-1, Durgapur</b>	Vs	<b>Niranjan Mitra</b> Room No. 106, 1 <sup>st</sup> Floor Aayakar Bhawan, City Centre Durgapur - 713216 <b>[PAN: ACDPC6877A]</b>
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अपीलार्थी/ (Appellant)	प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri Swagato Banerejee, C.A.
Revenue by :	Shri Kapil Mondal, Addl. CIT, D/R

सुनवाई की तारीख/Date of Hearing : 25/07/2023  
घोषणा की तारीख /Date of Pronouncement: 27/07/2023

आदेश/ORDER

**PER DR. MANISH BORAD, ACCOUNTANT MEMBER :**

The present appeal is directed at the instance of the revenue against the order of the National Faceless Appeal Centre, Delhi, (hereinafter the "Id. CIT(A)") dt. 23/09/2022, passed u/s 250 of the Income Tax Act, 1961 ("the Act"), for Assessment Year 2019-20.

2. Admittedly the tax effect in this revenue's appeal, is less than Rs.50,00,000/-. In Circular No. 17/2019, dt. 08/08/2019 vide F. No. 279/ Misc. 142/2007-ITJ(Pt.), the CBDT has modified Circular No. 3 of 2018 dt. 11/07/2018. Further, the CBDT in its circular F. No. 279/Misc./M-93/2018-ITJ, dt. 20/08/2019, has clarified that the revised monetary limits, so mentioned in Circular No. 17/2019 is applicable to all pending appeals. As per these circulars all the revenue appeals filed before the ITAT, having tax effect of less than Rs.50,00,000/- have to treated as withdrawn. It will be pertinent to reproduce the relevant portion of the said Circular as follows:-

“2 . As a step toward further management of litigation, it has been decided by the Board that monetary limits for filing of appeals in income-tax cases be enhanced further through amendment in Para 3 of the Circular mentioned above and accordingly, the table for monetary limits specified in Para 3 of the Circular shall read as follows:

S.No.	Appeals/SLPs in Income-tax matters	Monetary Limit (Rs.)
1.	Before Appellate Tribunal	50,00,000
2.	Before High Court	1,00,00,000
3.	Before Supreme Court	2,00,00,000

3. We find that intention behind the Circular No.17/2019 dated 08.08.2019 needs to be understood in the following perspective:-

3. Further, with a view to provide parity in filing of appeals in scenarios where separate order is passed by higher appellate authorities for each assessment year vis-à-vis where composite order for more than one assessment year is passed, para 5 of the circular is substituted by the following para:

“5. The Assessing Officer shall calculate the tax effect separately for every assessment year in respect of the disputed issues in the case of every assessee. if, the case of an assessee, the disputed issues arise in more than one assessment year, appeal can be filed in respect of such assessment year or years in which the tax effect in respect of the disputed issues exceeds the monetary limit specified in **para 3**. No. appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in para 3. Further, even in the case of composite order of any High Court or appellate authority which involves more than one assessment year and common issues in more than one assessments year, no appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in para 3. In case where a composite order/judgment involves more than one assessee, each assessee shall be dealt with separately.”

4. The Id. D/R was required to state his position; he fairly stated that tax effect involved in appeal is less than the prescribed limit and he has not referred to any material which would show that the captioned appeal is protected by any of the exceptions provided in CBDT circular (*supra*).

5. In view of the above, without going into the merits of the issue/s raised, the instant *lis* is deemed to be withdrawn/not pressed as it's filing is not in consonance with the CBDT circular dated 11/07/2018 (*supra*). Before parting we clarify that if on a later date, the Revenue finds that filing of the appeal is protected by the exceptions provided in the CBDT circular (*supra*), it shall be at liberty to approach the Tribunal for recall of the order and reinstatement of the appeal for adjudication on merits. The Tribunal shall consider such application, if any, as per the extant law.

6. Accordingly, applying the CBDT circular dated 11/07/2018 (*supra*), the captioned appeal of the Revenue is dismissed as withdrawn/ not pressed.

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

**Order pronounced in the Court on 27<sup>th</sup> July, 2023.**

*Sd/-*

(SANJAY GARG)  
JUDICIAL MEMBER

*Sd/-*

(DR. MANISH BORAD)  
ACCOUNTANT MEMBER

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,  
TRUE COPY

Assistant Registrar  
आयकर अपीलीय अधिकरण  
ITAT, Kolkata