

IN THE INCOME TAX APPELLATE TRIBUNAL,  
NAGPUR BENCH

(At e- Court, Pune)

BEFORE SHRI R.S.SYAL, VICE PRESIDENT AND  
SHRI S.S.VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. /ITA No.107/Nag/2018

निर्धारण वर्ष / Assessment Year : 2014-15

|                           |     |   |
|---------------------------|-----|---|
| ITO, Ward-5(2),<br>Nagpur | Vs. | Gaurishankar Badriprasad Agrawal,<br>Kanchangiri Flats,<br>Buty Road, Sitabuldi,<br>Nagpur 440 010<br>Maharashtra<br>PAN : AGAPA8212G |
| Appellant                 |     | Respondent  |

Assessee by : Shri Mukesh Agrawal  
Revenue by : Smt. Rashmi Nathur

सुनवाई की तारीख / Date of Hearing : 26.07.2023

घोषणा की तारीख / Date of Pronouncement : 27.07.2023

**आदेश / ORDER**

**PER R.S.SYAL, VP:**

This appeal by the Revenue is directed against the order dated 15-02-2018 passed by the CIT(A)-1 Nagpur in relation to the assessment year 2014-15.

2. At the outset, the ld. DR admitted that the tax effect in this appeal was less than Rs.50.00 lakh. 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 appeal under consideration is admitted to be less than the revised monetary limit of Rs.50.00 lakh, we are not inclined to entertain this appeal. However, later on, if the tax effect is found to be more than the monetary limit of Rs.50.00 lakh, the Department will be at liberty to move application for restoration of the appeal.

3. In the result, the appeal is dismissed.

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

Sd/-  
(S.S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

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

पुणे / Pune; दिनांक / Dated : 27<sup>th</sup> July, 2023  
Satish

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT-1, Nagpur
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “नागपुर” बेंच,  
/ DR, ITAT, “Nagpur” Bench
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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

|     |  | Date       |       |
|-----|--|------------|-------|
| 1.  | Draft dictated on                                | 26-07-2023 | Sr.PS |
| 2.  | Draft placed before author                       | 27-07-2023 | 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.                       |            |       |

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