

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 Nos.129 & 131/Nag/2018

निर्धारण वर्ष / Assessment Years : 2011-12 & 2013-14

DCIT, Central Circle-2(1), Nagpur	Vs.	M/s. Zim Laboratories Pvt. Ltd., Sadoday Gyan, Ground Floor, Nelson Square, Opposite NADT, Nagpur – 440 013 Maharashtra PAN : AAACZ0200E
Appellant		Respondent

Co.No.14/Nag/2018

(Arising out of ITA No129/Nag/2018

निर्धारण वर्ष / Assessment Year : 2011-12

M/s. Zim Laboratories Pvt. Ltd., Sadoday Gyan, Ground Floor, Nelson Square, Opposite NADT, Nagpur – 440 013 Maharashtra PAN : AAACZ0200E	Vs.	DCIT, Central Circle-2(1), Nagpur
Appellant		Respondent

Assessee by : Shri Rajesh V. Loya

Revenue by : Shri Maurya Pratap

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:

These two appeals by the Revenue and one CO by the assessee are directed against the separate orders dated 28-03-2018 passed by the ld. CIT(A)-3 Nagpur in relation to the assessment years 2011-12 & 2013-14.

2. At the outset, the ld. DR admitted that the tax effect in these appeals 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 each of the appeals under consideration is admitted to be less than the prescribed monetary limit of Rs.50.00 lakh, we are not inclined to entertain these appeals. These appeals of the Revenue are liable to be and are hereby not allowed to be prosecuted. However, it is clarified that if, later on, it is found that the tax effect is more than the monetary limit of Rs.50.00 lakh, the Department will be at liberty to move application for restoration of the appeal(s).

3. Since the appeal of the Revenue for the A.Y. 2011-12 is dismissed on account of low tax effect, the CO filed by the assessee, which is only in support of the ld. CIT(A)'s order, becomes infructuous.

4. In the result, the appeals of the Revenue and the CO of the assessee are dismissed.

Order pronounced in the Open Court on 27th July, 2023.

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

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

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

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT-3, 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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