

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR – VIRTUAL COURT

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI S. S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.151 & 167/NAG/2019
निर्धारण वर्ष / Assessment Year : 2012-13

DCIT, Central Circle-1(2), Nagpur.	Vs.	Shri Amit Bhauroo Jichkar, Plot No.1014, Ashirwad Nagar, NIT Market, Hudkeshwar Road, Nagpur- 440024. PAN : AFSPJ2729N
Appellant		Respondent

Revenue by : Shri Amol Khairnar
Assessee by : Shri Rachit Thakar

Date of hearing : 19.10.2023
Date of pronouncement : 20.10.2023

आदेश / ORDER

PER INTURI RAMA RAO, AM:

These are the appeals filed by the Revenue. The appeal in ITA No.151/NAG/2019 is directed against the order of Id. Commissioner of Income Tax (Appeals)- 1, Nagpur [‘the CIT(A)’] dated 16.04.2019 and the appeal in ITA No.167/NAG/2019 is

directed the order of Id. CIT(A) dated 29.05.2019 for assessment year 2012-13 respectively.

ITA No.151/NAG/2019 :

2. It is stated before us that the tax effect in this appeal is less than Rs.50 lakhs and therefore, the Circular No.17/2019 dated 08.08.2019 issued by the Central Board of Direct Taxes (CBDT) in exercise of its power vested under Sec.268A(1) of the IT Act comes into play wherein, the monetary limit for filing the appeal by the Revenue before the ITAT and various High Courts as well as Apex Court are revised with an object of reducing the tax litigation. Vide para 3 of the said circular (supra) it is stated that in cases where the tax effect in the appeals to be filed before the Appellate Tribunal does not exceed Rs.50 lakhs appeals should not be filed. Thus, taking a note of CBDT Circular No.17/2019, dated 08.08.2019 and considering the fact that the tax effect in this appeal is less than Rs.50 lakhs, this appeal deserves to be dismissed as not pressed / not maintainable. However, we make it clear that the issues raised in this appeal are left open to be examined in the appropriate proceedings, if arises, in future. At the same time, we also make it clear that if this appeal falls in any of the exceptions referred to in

the above said CBDT Circular, the Revenue is at liberty to move an application for recalling the order if so advised. Accordingly, in the light of CBDT Circular No.17/2019 dated 08/08/2019, this appeal filed by the Revenue stands dismissed.

3. In the result, the appeal filed by the Revenue in ITA No.151/NAG/2019 stands dismissed.

ITA No.167/NAG/2019 :

4. Since the quantum appeal filed by the Revenue is not maintainable on account of low tax effect, the penalty proceedings u/s 271(1)(c) of the Income Tax Act, 1961 arising out of the quantum appeal filed by the Revenue becomes infructuous and does not require any adjudication. Therefore, the appeal filed by the Revenue in ITA No.167/NAG/2019 stands dismissed.

5. To sum up, both the appeals filed by the Revenue stands dismissed, as indicated above.

Order pronounced on this 20th day of October, 2023.

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

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 20th October, 2023.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-1, Nagpur.
4. The Pr. CIT-1/2/3, Nagpur.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, नागपुर /
DR, ITAT, Nagpur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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