



**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "A", LUCKNOW**

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER
AND SHRI SUBHASH MALGURIA, JUDICIAL MEMBER**

ITA No.508/LKW/2017
Assessment Year: 2013-14

The ACIT Circle, Gonda	v.	M/s B.D. Agricare Private Limited Pursia Gaukhor Basti
		PAN:AAECB6486E
(Appellant)		(Respondent)

C. O. No.12/LKW/2018
[In ITA No.508/LKW/2017]
Assessment Year: 2013-14

M/s B.D. Agricare Private Limited Pursia Gaukhor Basti	v.	The ACIT Circle, Gonda
PAN:AAECB6486E		
(Cross-Objector)		(Respondent)

Department by:	Shri Sanjeeve Krishna Sharma, D.R.		
Assessee by:	Shri P. K. Kapoor, C.A.		
Date of hearing:	16	07	2024
Date of pronouncement:	23	07	2024

ORDER

PER SUBHASH MALGURIA, J.M.:

This appeal filed by the Revenue is directed against the order of the Commissioner of Income Tax (Appeals), Gorakhpur for the assessment year 2013-14, and the assessee has also filed Cross Objection.

2. There is delay in filing of Cross Objection by the assessee and the assessee has filed application for condonation of delay. The ld. D.R. has no objection to the prayer made by the

assessee for condonation of delay. Accordingly, we condone the delay and admit the Cross Objection for hearing.

3. During the course of hearing before us, the ld. counsel for the assessee has furnished before us the copy of order dated 29.3.2016 issued by the ACIT, Range-2, Gorakhpur under section 143(3) of the Act in the assessee's case for assessment year 2013-14, as per which the net tax payable is Rs.45,31,512/-, and submitted that the tax effect involved in the appeal filed by the Department is below the monetary limit prescribed by the Board for filing the appeal before the Tribunal and hence the same is liable to be dismissed.

4. The Central Board of Direct Taxes, vide Circular No. 17/2019 dated 8th August, 2019 in supersession of Circular No. 3 of 2018 dated 11.07.2018 in consonance with the power entrusted under section 268A of the Income Tax Act, 1961, enhanced the monetary limits for filing of appeals in income-tax cases 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/-

5. The tax effect in the appeal filed by the Department does not exceed Rs.50 lakhs. Since the 'tax effect', as computed in terms of Circular No. 17/2019 dated 8th August, 2019, involved in the appeal filed by the Department does not exceed Rs.50 lakhs, the same is not maintainable in view of CBDT's Circular

No.17/2019, dated 8th August, 2019, and is liable to be dismissed as such.

6. We, therefore, dismiss the appeal filed by the Revenue in limine, without going into the merits of the case, as in our opinion, the Circular issued by the CBDT is binding on the Department in view of the provisions of Section 268A(1) of the Income Tax Act, 1961. We, accordingly, dismiss the appeal filed by the Revenue.

7. Since we have dismissed the appeal filed by the Revenue, the cross objection, filed by the assessee in support of the order of the ld. CIT(A), has become infructuous and accordingly the same is dismissed as infructuous.

8. In the result, the appeal of the Revenue as well as the cross objection of the assessee are dismissed.

Order pronounced in the open Court on 23/07/2024.

Sd/-
[ANADEE NATH MISSHRA]
ACCOUNTANT MEMBER

Sd/-
[SUBHASH MALGURIA]
JUDICIAL MEMBER

DATED:23/07/2024

JJ:

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. DR

By order

Assistant Registrar