



IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "B", PUNE

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER
AND SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1085/PUN/2024

निर्धारण वर्ष / Assessment Year : 2015-16

ACIT, Circle-5, Pune	Vs.	Shankar Ramchandra Earthmovers Private Limited, 80 85, Om Laxmi Niwas, Main Prabhat Road, Erandwane, Pune 411 004 Maharashtra PAN : AACCS3382E
Appellant		Respondent

Assessee by	:	Shri Prathamesh Borkar
Revenue by	:	Shri Basavaraj Hiremath
Date of hearing	:	10.12.2024
Date of pronouncement	:	13.12.2024

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

This appeal by the Revenue is directed against the order dated 20.03.2014 passed by the Commissioner of Income-tax (Appeals), Pune-11 in relation to the assessment year 2015-16.



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2. During the course of hearing, the ld. Authorized Representative for the assessee submitted that the CBDT has issued Circular No. 09 of 2018, dated 17th September, 2024 with retrospective effect, revising the monetary limit to Rs.60.00 lakh for not filing appeals before the Tribunal. He further submitted that as the tax effect involved in the instant appeal is Rs.59,41,011/-, which is less than Rs.60.00 lakh, the instant appeal is not maintainable. The ld. D.R. fairly admitted that the tax effect is below the prescribed limit.

3. We have heard the parties and perused the relevant material on record. Going by the prescription of the aforementioned Circular, it is palpable that the Instruction is applicable to the pending appeals also with retrospective effect and there is a clear-cut direction to the Department to withdraw or not press such appeals filed before the ITAT, wherein tax effect is less than Rs.60,00,000/-. We are, therefore, of the view that the Revenue should have either not filed the instant appeal before the Tribunal or withdrawn the same as the tax effect in this appeal is admittedly less than the stipulated amount. Accordingly, we dismiss the instant appeal without going into merits of



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the case. However, the Department is at liberty to file the Miscellaneous Application, if the tax effect is found to be more than the prescribed limit of Rs.60,00,000/-.

4. In the result, the appeal of the Revenue stands dismissed.

Order pronounced on this 13th day of December, 2024.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 13th December, 2024.
Satisfy

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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