

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**NAGPUR BENCH, NAGPUR**

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**SHRI K.M. ROY, ACCOUNTANT, MEMBER**

**ITA no.86/Nag./2019**  
(Assessment Year : 2001-02)

Dy. Commissioner of Income Tax  
Circle-2, Nagpur

..... Appellant

v/s

M/s. Somras Distillery  
1506, Teka Naka, Nagpur 440 010  
PAN – AAGFS2028A

..... Respondent

Assessee by : Shri Saket Bhatted  
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 17/12/2024

Date of Order – 26/12/2024

**ORDER**

**PER V. DURGA RAO, J.M.**

This appeal by the Revenue is directed against the impugned order dated 23/01/2019, passed by the learned Commissioner of Income Tax (Appeals)-2, Nagpur, [*learned CIT(A)*], for the assessment year 2001-02.

2. In its appeal, the Revenue has raised following grounds:-

*"1. Whether, on the facts and in the circumstances of the case, the Ld. CIT(A) erred in not appreciating the addition of Rs.1,65,17,944/- made in rectification order under the provision of section 154 of I.T. Act 1961?"*

*"2. On the facts and circumstances of the case, the Ld. CIT(A)-2, Nagpur erred in not appreciating the addition being unpaid amount of Sales tax in the order passed u/s 154 of the I.T. Act."*

*"3. Any other Ground which may be raised during the course of hearing."*

2. At the outset, the learned Authorised Representative appearing for the assessee submitted that the tax effect on the amount disputed by the Revenue is below the revised monetary limit of ₹ 60 lakh applicable to appeals before the Tribunal, as per CBDT Circular no.09 of 2024, dated 17/09/2024. Thus, the learned A.R. submitted that the Revenue's appeals being covered under the aforesaid Circular is not maintainable.

3. The learned Departmental Representative agreed to the submissions made by the learned A.R. for the assessee.

4. Having heard the arguments of rival parties, perused the material available on record and gone through the orders of the authorities below, we are of the view that the tax effect on the amount disputed by the Revenue in the present appeal is below the revised monetary limit of ₹ 60 lakh as per CBDT Circular cited supra. It also stands clarified by the CBDT that the revised monetary limit of ₹ 60 lakh, as per the aforesaid CBDT Circulars, would also apply to all pending appeals. In view of the aforesaid, Revenue's appeals deserve to be dismissed. However, the Revenue is given liberty to seek recall of this consolidated order if, at a later point of time, it is found that the appeal fall under any of the exceptions provided in the CBDT Circular referred to above.

5. In the result, appeal filed by the Revenue is dismissed.

Order pronounced in the open Court on 26/12/2024

**Sd/-**  
**K.M. ROY**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**V. DURGA RAO**  
**JUDICIAL MEMBER**

**NAGPUR, DATED: 26/12/2024**

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Nagpur; and*
- (5) *Guard file.*

*Pradeep J. Chowdhury*  
*Sr. Private Secretary*

True Copy  
By Order

Sr. Private Secretary  
ITAT, Nagpur