

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

BEFORE SHRI R.S. SYAL, VP AND  
SHRI S.S. VISWANETHRA RAVI, JM

आयकर अपील सं. / ITA No. 2823/PUN/2017

निर्धारण वर्ष / Assessment Year : 2011-12

The Income Tax Officer,  
Ward-2(4), Aurangabad.

.....अपीलार्थी / Appellant

**बनाम / V/s.**

Shri Sanjay Atmaram Sarkate,  
Flat No.10, Swar Vihar,  
Moreshwar Housing Society,  
Garkheda, Aurangabad.  
PAN : AETPS9859J

.....प्रत्यर्थी / Respondent

Assessee by : None

Revenue by : Shri Vitthal Bhosale

सुनवाई की तारीख / Date of Hearing : 29.04.2021

घोषणा की तारीख / Date of Pronouncement : 29.04.2021

**आदेश / ORDER**

This appeal preferred by the Revenue emanates from the order of the Ld. CIT(Appeals)-2, Aurangabad dated 11.09.2017 for the assessment year 2011-12 as per the ground of appeal on record.

2. By filing an application dated 28<sup>th</sup> April, 2021, the assessee submitted that the tax effect involved in this appeal is below Rs.50 Lakhs and therefore, the appeal of Revenue is liable to be dismissed on account of low tax effect in terms of recent CBDT Circular No.17/2019 [F No.279/Mise.142/2007-ITJ (Pt)], dated 08.08.2019 read with Circular No.3 of 2018 dated 11.07.2018

revising the upward monetary limits for filing of appeals in Income Tax Cases before various Appellate Forums. The earlier CBDT Circular No.03/2019 dated 11.07.2018 fixed monetary limit for filing of appeals before the Tribunal at Rs.20 Lakhs. Such limit has been enhanced in the recent CBDT Circular dated 08.08.2019 from Rs.20 lakhs to Rs. 50 Lakhs. Thus, the tax effect on the addition is less than Rs.50 Lakhs.

3. The Ld. DR submitted that he is not sure about the tax effect involved in this appeal however, prayed for passing a conditional order to this effect.

4. We have perused the case record. Undisputedly, the tax effect involved in this appeal is less than the monetary limit prescribed by the recent CBDT Circular No.17/2019 [F No.279/Mise.142/2007-ITJ (Pt)] dated 08-08-2019 read with Circular No.3 of 2018 dated 11.07.2018 for filing of appeals before the Tribunal by the Department. The CBDT vide circular dated 08.08.2019 (supra.) has amended Para 3 of Circular No.3 of 2018 dated 11.07.2018 thereby enhancing monetary limit of tax effect from Rs.20 Lakhs to Rs.50 Lakhs for filing appeals by the Department before the Tribunal. Thus, without going into merit of the issues raised in the appeal, in view of the CBDT Circular (supra), we dismiss the appeal filed by the Revenue.

5. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for restoration of appeal, with the requisite material to show that the appeal is protected by the exceptions prescribed in Para 10 of the Circular dated 11-07-2018 and its amendment dated 20-08-2018.

6. In the result, **appeal of the Revenue is dismissed.**

Order pronounced on 29<sup>th</sup> day of April, 2021

Sd/-  
**S.S. VISWANETHRA RAVI**  
**JUDICIAL MEMBER**

Sd/-  
**R.S. SYAL**  
**VICE-PRESIDENT**

पुणे / Pune; दिनांक / Dated : 29<sup>th</sup> April, 2021

SB

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals)-2, Aurangabad.
4. The Pr. CIT-2, Aurangabad.
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

निजी सचिव / Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.

		Date	
1	Draft dictated on	29.04.2021	Sr.PS/PS
2	Draft placed before author	29.04.2021	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		