(17)

$~42, 43, 44, 46, 47, 49 & 50

% 03.01.2017

Present: Mr. Raghvendra Singh, Standing Counsel for Appellants in Item Nos. Nos. 42, 43, 44, 46, 47, 49 & 50.
Ms.Roopali Gupta for Mr. Prakash Kumar, Advocate for Respondents in Item Nos. 42, 43, 44, 46, 47, 49 & 50.

+ ITA Nos.405, 411, 414, 523, 527, 717 & 726 of 2015

(common order)

This Court had framed a question of law for consideration in these appeals. Given its pendency vide Circular No. 21/2015 dated 10.12.2015, the Central Board of Direct Taxes (CBDT) spelt out the monetary limits beyond which appeals could be preferred before the Income Tax Appellate Tribunal (ITAT), High Courts and SLP before the Supreme Court respectively. Clause 10 of the Circular reads as below:-

> *"10. This instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in High Courts/Tribunals.* ***Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed.*** *Appeals before the Supreme Court will be governed by the instructions on this subject, operative at the time when such appeal was filed."*

These appeals concern seven assessment years reflecting a block period. The ITAT had passed a composite order in all these matters. Furthermore, the ITAT had allowed the assessees's appeal. This Court notices that the tax effect in these appeals is below the prescribed limited of ₹20,00,000/-; furthermore, superficially, none of the case falls within the exception. In any event, it is clarified, if for some reason, these appeals or any of them falls within the exception spelt out in the Circular, it is open to the Revenue to seek restoration of the concerned appeals by an appropriate application. The appeals are dismissed but in the above terms.

S. RAVINDRA BHAT, J.

NAJMI WAZIRI, J.

JANUARY 03, 2017
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