

HIGH COURT OF CHHATTISGARH, BILASPUR

TAXC No. 65 of 2018

- Deputy Commissioner of Income Tax 1(1), Bilaspur (C.G.)

---- Petitioner

Versus

- Shilesh A Shah, 68/8, Nehru Nagar (West) Bhilai, District – Durg (C.G.)

---- Respondent

For Petitioner

Shri Amit Choudhari, Ms Naushina Ali & Shri Ajay
Kumrani, Advocates

Hon'ble Shri Prashant Kumar Mishra, Ag.CJ

Hon'ble Shri Parth Prateem Sahu, J.

Order on Board

By

Prashant Kumar Mishra, Ag. CJ

01/05/2019

1. In the present Income Tax Appeal the tax effect assessed by the Department is at about Rs.2,31,220/-. The Central Board Direct Taxes (CBDT) has issued a circular on 11-7-2018 deciding that the Department Appeals may be filed on merits before the Income Tax Appellate Tribunal, High Courts and SLPs/Appeals before the Supreme Court keeping in view the monetary limits stating further that henceforth appeals/SLPs shall not be filed in cases where the tax effect does not exceed the monetary limits provided in para 3 of the circular. For appeals before the High Court the monetary limit is Rs.50,00,000/-. The circular dated 11-7-2018 has been made effective retrospective vide para 13 thereof.
2. In view of the CBDT circular, since in the present appeal the tax effect is below the monetary limit, the same is dismissed. However, the question of law raised in the appeal shall remain open for decision in an appropriate case.

Sd/-
(Prashant Kumar Mishra)
Acting Chief Justice

Sd/-
(Parth Prateem Sahu)
Judge