THE HON'BLE THE CHIEF JUSTICE UJJAL BHUYAN

AND

THE HON'BLE SRI JUSTICE N. TUKARAMJI

I.T.T.A.No.74 of 2011

JUDGMENT: *(Per the Hon'ble the Chief Justice Ujjal Bhuyan)*

Heard Ms. K.Mamata Choudary, learned Standing Counsel for Income Tax Department for the appellant and Ms. Harshini, learned counsel for the respondent.

2. This appeal has been filed by the revenue under Section 260A of the Income Tax Act, 1961, against the order dated 30.04.2008 passed by the Income Tax Appellate Tribunal, Hyderabad Bench 'A', Hyderabad (Tribunal), in IT (SS) A No.7/Hyd/2000 for the block period 01.04.1986 to 19.02.1997.

3. Learned Standing Counsel for the appellant fairly submits that the disputed tax effect is Rs.36,39,805.00, which is below the limit prescribed by the Central Board of Direct Taxes (CBDT).

4. We find that Central Board of Direct Taxes (CBDT) has issued Circular No.17 of 2019, dated 08.08.2019, amending the previous Circular No.3 of 2018, dated 11.07.2018, by further enhancing the monetary limits for filing appeals by the Income Tax Department before the Income Tax Appellate Tribunals, High Courts and Supreme Court as a measure for reducing litigation. In paragraph 2 of the said circular we find that the monetary limit fixed for filing an appeal before the High Court is Rs.1.00 crore.

5. In the instant appeal, tax effect is of Rs.36,39,805.00, which is well below the monetary limit.

6. Therefore, the appeal filed by the Department is dismissed in terms of the aforesaid Circular No.17 of 2019, dated 08.08.2019. However, if the appeal comes within the exception under paragraph 10 of Circular No.3 of 2018, it would be open to the Income Tax Department to seek revival of the appeal.

Miscellaneous applications pending, if any, shall stand closed. However, there shall be no order as to costs.

UJJAL BHUYAN, CJ

N. TUKARAMJI, J

25.01.2023
vs