

02. 14.08.2019

Heard learned Sr. Standing Counsel and learned Jr. Standing Counsel for the appellant-Income Tax Department.

2. Instant case is directed against orders dated 29.05.2017, passed by learned Income Tax Appellate Tribunal, Cuttack Bench, Cuttack in I.T.(SS)A. No.16/CTK/2014.

3. In view of the Circular No.17/2019, issued by the Central Board of Direct Taxes, dated 08.08.2019 and keeping in view the financial implication in this case is less than Rs.1.00 crore, this appeal is disposed of without interfering with the impugned order of learned Tribunal. For ready reference, the said Circular No.17/2019 is reproduced hereunder:

**“Circular No. 17/2019**

*F. No. 279/Misc. 142/2007-ITJ(Pt.)  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board Direct Taxes  
Judicial Section*

*New Delhi. 8<sup>th</sup> August 2019*

**Subject: – Further Enhancement of Monetary limits for filing of appeals by the Department before Income Tax Appellate Tribunal, High Courts and SLPs/appeals before Supreme Court –Amendment to Circular 3 of 2018- Measures for reducing litigation.**

*Reference is invited to the Circular No.3 of 2018 dated 11.07.2018 (the Circular) of Central Board of Direct Taxes (the Board) and its amendment dated 20th August 2018 vide which monetary limits for filing*

of income tax appeals by the Department before Income Tax Appellate Tribunal, High Courts and SLPs/appeals before Supreme Court have been specified. Representation has also been received that an anomaly in the said circular at para 5 may be removed.

2. As a step towards further management of litigation, it has been decided by the Board that monetary limits for filing of appeals in income-tax cases be enhanced further through amendment in Para 3 of the Circular mentioned above and accordingly, the table for monetary limits specified in Para 3 of the Circular shall read as follows:

S. No.	Appeals/ SLPs in Income-tax matters	Monetary Limit (Rs.)
1.	Before Appellate Tribunal	50,00,000
2.	Before High Court	1,00,00,000
3.	Before Supreme Court	2,00,00,000

3. Further, with a view to provide parity in filing of appeals in scenarios where separate order is passed by higher appellate authorities for each assessment year vis-a-vis where composite order for more than one assessment years is passed, para 5 of the circular is substituted by the following para:

“5. The Assessing Officer shall calculate the tax effect separately for every assessment year in respect of the disputed issues in the case of every assessee. If, in the case of an assessee, the disputed issues arise in more than one assessment year, appeal can be filed in respect of such assessment year or years in which the tax effect in respect of the disputed issues exceeds the monetary limit specified in para 3. No appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in para 3. Further, even in the case of composite order of any High Court or appellate authority which involves more than one assessment year and common issues in more than one assessment year, no appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in para 3. In case where a composite order/ judgment involves more than one assessee, each assessee shall be dealt with separately.”

4. *The said modifications shall come into effect from the date of issue of this Circular.*
5. *The same may be brought to the notice of all concerned.*
6. *This issues under section 268A of the Income-tax Act.1961.*
7. *Hindi version will follow .*

*(Neetika Bansal)  
Director, (ITJ)  
CBDT, New Delhi”*

4. All connected Misc.Case(s)/I.A(s), if any, is/are accordingly disposed of.
5. The questions of law raised in this appeal are kept open to be decided in appropriate petition.
6. However, the appellant-Department is at liberty to revive this appeal within thirty days, if it is not coming within the ambit of the above circular issued by the Board.

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**( K.S. Jhaveri )**  
**Chief Justice**

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**(K. R. Mohapatra)**  
**Judge**

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