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HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 103 of 2023

- Assistant Commissioner of Income Tax (Central)-Ii, District :
Bhopal, Madhya Pradesh

... Appellant

versus

- Shri Sunil Sahu 3rd Floor, Shubham Corporate, Opposite Airtel
Office, Ring Road No. 1, District : Raipur, Chhattisgarh

... Respondent

For Appellant	:	Mr. Amit Chaudhari, Advocate.
For Respondent	:	None.

Division Bench

Hon'ble Shri Justice Sanjay K. Agrawal &

Hon'ble Shri Justice Amitendra Kishore Prasad

Judgment on Board

(30.09.2024)

Sanjay K. Agrawal, J

1. When the case is taken for hearing and learned counsel for the
appellant would submit that the Government of India, Ministry
of Finance has issued a new circular dated 17.09.2024, in
which monetary limits for filing Income Tax Appeals by the
department before the High Court has been enhanced to Rs.2

Crores, whereas in the present case the tax liability of assess is less than Rs.2 Crore. Therefore, in light of aforesaid circular dated 17/09/2024, the present appeal may be disposed of finally.

- 2. The said prayer appears to be fair and reasonable.
- 3. For ready reference, relevant paragraphs of said circular dated 17/09/2024 is quoted hereinbelow:

“1. Reference is invited to Circular No 5/2024 (F.No.279/Misc.142/2007-ITJ(Pt))dated15.03.2024 of Central Board of Direct Taxes (the 'Board') vide which monetary limits for filing of income tax appeals by the Department before Income Tax Appellate Tribunal, High Courts and SLP/appeals before Supreme Court have been specified. Further, exceptions to the monetary limits were also specified vide paras 3.1 and 3.2 of the said Circular.

2. As a step towards management of litigation, it has been decided by the Board to revise the monetary limits for filing of appeals in Income-tax cases as stated in Para 4.1 of the aforementioned Circular as follows:-

S.No	Appeals/SLPs in Income-tax matters	Monetary Limit (Tax effect in Rs.)
1.	Before Income Tax Appellate Tribunal	60 lakh
2.	Before High Court	2 crore
3.	Before Supreme Court	5 crore

- 3. Monetary limits given in paragraph 2 above with regard to filing appeal/SLP shall be applicable to

all cases including those relating to TDS/TCS under the Income-tax Act, 1961 with exceptions as per paras 3.1 and 3.2 of Circular No 5/2024 dated 15.03.2024, where the decision to appeal/file SLP shall be taken on merits, without regard to the tax effect and the monetary limits.

4. It is clarified that an appeal should not be filed merely because the tax effect in a case exceeds the monetary limits prescribed above. Filing of appeal in such cases is to be decided on merits of the case. The officers concerned shall keep in mind the overall objective of reducing unnecessary litigation and providing certainty to taxpayers on their Income-tax assessments while taking a decision regarding filing an appeal.

5. The modifications shall come into effect from the date of issue of this Circular. This Circular will apply to SLPs/appeals to be filed henceforth in SC/HCs/Tribunal. It shall also apply to the SLPs/appeals pending before Supreme Court/High Courts/Tribunal, which may accordingly be withdrawn.

6. The above may be brought to the notice of all concerned.

7. This issues under section 268A of the Income-tax Act, 1961.

8. Hindi version will follow. ”

4. In view aforesaid submission of learned counsel for the appellant where monetary limit (tax liability) in the present case is less than Rs.2 Crores therefore, in light of aforesaid circular (Para-5) dated 17/09/2024, the instant Tax Case stands disposed of finally.

Sd/-
(Sanjay K. Agrawal)
Judge

Sd/-
(Amitendra Kishore Prasad)
Judge

Digitally signed
by VAISHALI
LUCKY
NAGARIA
Date: 2024.09.30
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