

F.No.279/Misc./M-74/2024-ITJ
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, 17th September, 2024

Sub:- 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 5 of 2024- Measures for reducing litigation – Reg.

Reference is invited to Circular No 5/2024 (F.No.279/Misc.142/2007-ITJ(Pt.)) dated 15.03.2024 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:

Sl. No.	Appeals/SLPs in Income-tax matters	Monetary Limit (Tax effect in ₹)
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 It shall also apply to the SLPs/ appeals pending before Supreme Court/High Courts/Tribunal, which may accordingly be withdrawn.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.

(Divya Chaudhary)
Deputy Secretary (ITJ)
CBDT, New Delhi

Copy to:

1. Chairman, Members and all other officers in CBDT of the rank of Under Secretary and above.
2. All Pr. Chief Commissioners of Income Tax and all Directors General of Income Tax with a request to bring to the attention of all officers.
3. The Comptroller and Auditor General of India.
4. ADG (Vigilance), New Delhi.
5. Joint Secretary & Legal Advisor, Ministry of Law & Justice. New Delhi.
6. All Directorates of Income-tax, New Delhi and Pr. DGIT(NADT), Nagpur.
7. Data Base Cell for uploading on irsofficersonline.gov.in.
8. Hindi Cell for translation.
9. Guard file.

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