

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, 8th August, 2019

PRESS RELEASE

Monetary limits for filing of appeals by Income Tax Department further enhanced by CBDT

There is a substantial pendency of appeals of the Income Tax Department before various appellate fora. The CBDT is aware of the importance of litigation management and has been continuously working towards achieving the same.

To effectively reduce taxpayer grievances/litigation and help the Department focus on litigation involving complex legal issues and high tax effect, the monetary limits for filing of appeals by the Department were last revised on 11th July,2018 vide CBDT Circular No.3 of 2018. As a step towards further management of litigation by the Government, the monetary limits for filing Departmental appeals before various appellate fora including ITAT, High Court & Supreme Court have been revised as under:

Appellate Forum	Existing Monetary Limit(Rs.)	Revised Monetary Limit(Rs.)
Before Income Tax Appellate Tribunal	20,00,000	50,00,000
Before High Court	50,00,000	1,00,00,000
Before Supreme Court	1,00,00,000	2,00,00,000

This will further reduce time, effort and resources presently deployed in litigation to focus on issues involving litigation of substantial value.

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(Media & Technical Policy)
Official Spokesperson, CBDT.