

**Government of India**  
**Ministry of Finance**  
**Central Board of Direct Taxes**

F.No.279/Misc./M-142/2007-ITJ (Part)

New Delhi, 8<sup>th</sup> March, 2016

All Pr. Chief Commissioners of Income-Tax  
All Directors General of Income-Tax

Madam/ Sir,

**Subject: Clarification on applicability of Circular 21 of 2015-reg.-**

The monetary limits for filing appeals before the Income Tax Appellate Tribunals and High Courts were raised to Rs. 10 lakhs and Rs. 20 lakhs respectively by Circular 21 of 2015 dated 10.12.2015. Queries have been received regarding the applicability of Circular 21 of 2015 to cross objections filed by the Department before the ITAT under section 253(4) of the Income-tax Act and to references to the High Court under sections 256(1) and 256(2) of the Act.

2. The matter was examined in the CBDT and it is clarified that the monetary limit of Rs. 10 lakhs for filing appeals before the ITAT would apply equally to cross objections under section 253(4) of the Act. Cross objections below this monetary limit, already filed, should be pursued for dismissal as withdrawn/ not pressed. Filing of cross objections below the monetary limit may not be considered henceforth.

3. Similarly, references to High Courts below the monetary limit of Rs. 20 lakhs should be pursued for dismissal as withdrawn/ not pressed. References below this limit may not be considered henceforth.

4. This clarification may be brought to the attention of all concerned.

Yours faithfully,



(DS Chaudhry)  
CIT (A&J), CBDT,  
New Delhi.

Copy to:

1. The Chairman, Members and officers of the CBDT of the rank of US and above.
2. OSD to Revenue Secretary.
3. The Pr. Director General of Income-Tax, NADT, Nagpur.
4. The Pr. DGIT (Systems), ARA Centre, New Delhi.
5. The Pr. DGIT (Vigilance), New Delhi.
6. The ADG (PR, PP & OL), Mayur Bhawan, New Delhi for printing in the quarterly tax bulletin and for circulation as per the mailing list (100 copies).
7. The Comptroller and Auditor General of India (40 copies).
8. The ADG-4 (Systems) for uploading on ITD website.
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