



Sonakshi Jhunjhunwala & Sunil Jhunjhunwala

Enhancement of Monetary Limits for filing of Appeals by Department before Income Tax Appellate Tribunal, High Court and SLPs/ Appeals before Supreme Court: Circular No. 9 of 2024 [F. NO. 279/MISC./M-74/2024-ITJ] dated 17th September, 2024 Reference is invited to Circular No 5/2024 (F.No.279/Misc.142/2007-ITJ(PT.)), dated 15th March, 2024 of The Central Board of Direct Taxes (CBDT) 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. As a step towards management of litigation, it has been decided by CBDT to revise the monetary limits for filing of appeals in Income Tax cases as follows: