

**Government of India
Ministry of Finance
Department of Revenue**

**LOK SABHA
UNSTARRED QUESTION NO. †3753
TO BE ANSWERED ON MONDAY, MARCH 24, 2025/CHAITRA 3, 1947 (SAKA)**

INCREASE IN LIMIT FOR APPEALS BY DEPARTMENT OF REVENUE

†3753. SHRI CHANDAN CHAUHAN:
SHRI ANURAG SHARMA:
SHRI CHINTAMANI MAHARAJ:
SMT. APARAJITA SARANGI:
SHRI RAVINDRA SHUKLA ALIAS RAVI KISHAN:

Will the Minister of FINANCE be please to state:

(a) whether the Government has implemented an increase in the limit for appeals made by the Revenue Department in various appellate forums; and

(b) if so, the details of cases benefiting from such decision?

**ANSWER
MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)**

(a) and (b) : Yes.

(i) Central Board of Direct Taxes has implemented the enhancement in the monetary limit for filing appeals by the Income Tax Department vide Circular No. 09/2024 dated 17.09.2024 before the Income Tax Appellate Tribunal (ITAT) , High Court and Supreme Court to Rs.60 Lakhs, 2 Crore and 5 Crore respectively. The details of cases benefited from the enhancement of monetary limit for filing appeals are as under:

Direct Taxes			
Appellate Forum	Monetary Limit	Appeals identified for withdrawal and being withdrawn	Appeals not filed due to enhancement of monetary limit
ITAT	60 Lakhs	353	1405
High Court	2 Crore	3758	1337
Supreme Court	5 Crore	840	378
Total		4951	3120

(ii) Central Board of Indirect Taxes and Customs has enhanced the monetary limit for filing appeals in respect of Customs and Central Excise & Service Tax vide circular F. No. 390/Misc/30/2023-JC dated 02.11.2023 & 390/Misc./163/2010-JC dated 06.08.2024 respectively. The details of cases benefited from the present enhancement of monetary limit for filing appeals are as under:

Customs

Appellate Forum	Monetary Limit (Customs)	Appeals Withdrawn	Amount Involved (Rs.In Cr.)
CESTAT	50 Lakhs	207	26
High Court	1 Crore	240	45
Supreme Court	2 Crore	30	114
Total		477	185

Central Excise & Service Tax

Appellate Forum	Monetary Limit (Central Excise & Service Tax)	Appeals Withdrawn	Amount Involved (Rs.In Cr.)
CESTAT	60 Lakhs	367	127
High Court	2 Crore	582	817
Supreme Court	5 Crore	222	2315
Total		1171	3259
