



Ministry of Finance
Central Board of Direct Taxes
Directorate General of Income Tax (Legal & Research)
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F. No. L/199/2022/ 1640

Dated: 08/08/2022

To,

All the Principal Chief Commissioner of Income Tax (CCA),
All the Director General of Income tax (Inv.)/CCIT(Central)

Sir/Madam,

Subject: SLP proposals in cases involving Revenue Audit Objections - req.-

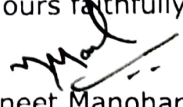
CBDT has issued Circular No. 03/2018 dated 11/07/2018 specifying monetary limits for filing of appeals before the various Appellate Authorities. Paragraph 10 of the said Circular states that adverse judgments related to Revenue Audit Objection accepted by the Department should be **contested on merits** notwithstanding that the tax effect entailed is less than the monetary limits specified in Circular or there is no tax effect.

2. It has been noted that officers in the field formation are interpreting this circular to mean that SLP should be filed in all cases of adverse judgments involving Revenue Audit Objection. As such, in many such cases of adverse High Court judgments, CCsIT are recommending SLP proposals without discussing the judgment on merits but solely on the fact that the case involves Revenue Audit Objection. I am, therefore, directed to reiterate that the SLP proposals against adverse High Court judgments involving Revenue Audit Objection may be sent **only** if the case can be contested on merits and not merely due to the fact that the case involves Revenue Audit Objection.

3. The above may be brought to the notice of all concerned in your region for strict compliance.

4. This issues with the approval of the Competent Authority.

Yours faithfully,


(Navneet Manohar)
ADG-1, L&R
New Delhi