

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

RAJYA SABHA

UNSTARRED QUESTION NO. 1829

ANSWERED ON 04/08/2026

“Monetary Limits for Tax Appeals”

1829: Shri Ujjwal Deorao Nikam

Will the Minister of Finance be pleased to state:

- (a) whether the Government has revised the monetary limits for filing appeals before the Income Tax Appellate Tribunal, High Courts and the Supreme Court;
- (b) if so, the revised limits;
- (c) the number of appeals withdrawn or not filed due to the revised limits, forum-wise; and
- (d) the estimated reduction in tax litigation as a result thereof?

ANSWER

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE

(SHRI PANKAJ CHAUDHARY)

- (a) The Government has revised monetary limits for filing departmental appeals before ITAT, High and Supreme Court vide CBDT Circular No. 9/2024 dated 17.09.2024.
- (b) The CBDT revised the monetary limits for filing of appeals in Income-tax cases as stated:

Sr. No.	Appeals/SLP in Income-tax matters	Monetary Limit (Tax-effect)
1.	Before ITAT	60 Lakhs
2.	Before High Court	2 crore
3.	Before Supreme Court	5 crore

- (c) Consequent to the issuance of CBDT Circular No. 9/2024, the Department has withdrawn 443, 4791 and 744 appeals from ITAT, High Courts and Supreme Court respectively.
- (d) In addition to the appeals withdrawn, the Department has not filed 11390,5565 and 534 appeals in ITAT, High Court and Supreme Court respectively on account of issuance of CBDT Circular No. 9/2024.
