

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "G" NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER  
AND  
SHRI L.P. SAHU, ACCOUNTANT MEMBER**

I.T.A No.5264/DEL/2016  
Assessment Year: 2012-13

Dy.CIT(E), Circle-2(1), New Delhi.	vs.	M/s. The Ajay G. Piramal Foundation, 320, Tower-B, 11 DLF Tower, Jasola, New Delhi.
TAN/PAN: AABTT 1789N (Appellant)		(Respondent)

Appellant by:	Shri F.R. Meena, Sr.D.R.		
Respondent by:	Shri Ankit Agarwal, C.A.		
Date of hearing:	16	05	2019
Date of pronouncement:	16	05	2019

**ORDER**

**PER AMIT SHUKLA, JUDICIAL MEMBER:**

The aforesaid appeal has been filed by the Revenue against the impugned order dated 08.07.2016 passed by Commissioner of Income Tax (Appeals)-XL, New Delhi.

2. Admittedly, the tax effect on the disputed issue raised in the grounds of appeal is much below the new prescribed monetary limit for filing of appeal by the Department before the ITAT of Rs.20 lac vide CBDT Circular No. 03/2008 [F.No.279/Misc.142/2007-ITJ (Pt)] dated 11<sup>th</sup> July, 2018. Accordingly, the appeal of the Revenue is dismissed as non maintainable because of low tax effect.

3. In the result, the appeal filed by the Revenue is dismissed.

**Order pronounced in the open Court on 16<sup>th</sup> May, 2019.**

Sd/-

**[L.P. SAHU]**

**ACCOUNTANT MEMBER**

DATED: 16<sup>th</sup> May, 2019

PKK:

Sd/-

**[AMIT SHUKLA]**

**JUDICIAL MEMBER**