

**In the Income-Tax Appellate Tribunal,
Delhi Bench 'D', New Delhi**

**Before : Shri Bhavnesh Saini, Judicial Member And
Shri B.R.R. Kumar, Accountant Member**

**ITA No. 3335/Del/2016
Assessment Year: 2011-12**

I.T.O. (TDS), Ward 2(2)(2), New Delhi (Appellant)	vs.	Pepsico India Holdings Pvt. Ltd. 3B, DLF Corporate Park, S Block Qutab Enclave, Phase-III, Gurgaon PAN- AAACP1272G (Respondent)
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Appellant by	Sh. A.K. Saroha, CIT/DR
Respondent by	Sh. K.M. Gupta, Advocate

Date of Hearing	14.08.2019
Date of Pronouncement	19 .08.2019

ORDER

Per B.R.R. Kumar, A.M.:

The present appeal has been filed by the Revenue against the order of the Ld. CIT(A)-43, Delhi dt. 09/03/2016.

2. According to Circular No. 17/2019 dated 08/08/2019, the CBDT in supersession of earlier instructions has directed that department's appeals before ITAT shall not be filed in cases where the tax effect does not exceed the monetary limit of Rs. 50 lacs. The tax will not include any interest thereon. It is further clarified that even if in the case of an assessee, disputed issues arise in more than one assessment year, appeal cannot be filed in respect of such

assessment year or years in which the tax effect in respect of disputed issues exceeds the monetary limit so specified.

3. Admittedly, in the departmental appeal, the tax effect is less than Rs. 50 lacs, therefore, departmental appeal is not maintainable. The Ld. DR could not bring to our notice any exceptions mentioned in the said Circular.

4. In view of the above, the appeal of the Revenue is dismissed.

Order pronounced in the open court.

Sd/-

(Bhavnes Saini)
Judicial member

Sd/-

(B.R.R. Kumar)
Accountant Member

Dated: 19.08.2019

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Copy of order forwarded to:

<i>(1) The appellant</i>	<i>(2) The respondent</i>
<i>(3) Commissioner</i>	<i>(4) CIT(A)</i>
<i>(5) Departmental Representative</i>	<i>(6) Guard File</i>

By order

Assistant Registrar
Income Tax Appellate Tribunal
Delhi Benches, New Delhi