

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

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

**ITA No. 93/Del/2016  
Assessment Year: 2012-13**

I.T.O. (E), Ward 1(3), New Delhi  <b>(Appellant)</b>	<b>vs.</b>	Bhagwan Shree Laxmi Narayan Dham Trust, 5/120, Sant Nirankari Colony, Delhi PAN- AAATB6065A <b>(Respondent)</b>
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<b>Appellant by</b>	Sh. A.K. Sharma, CIT/DR
<b>Respondent by</b>	Sh. Sachit Jolly, Advocate

<b>Date of Hearing</b>	14.08.2019
<b>Date of Pronouncement</b>	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)-40, New Delhi dated 09.10.2015.

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

\*aks\*

*Copy of order forwarded to:*

(1) *The appellant*

(3) *Commissioner*

(5) *Departmental Representative*

(2) *The respondent*

(4) *CIT(A)*

(6) *Guard File*

*By order*

*Assistant Registrar*  
*Income Tax Appellate Tribunal*  
*Delhi Benches, New Delhi*