

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : B : NEW DELHI  
BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER  
AND  
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

ITA No.4514/Del/2019  
Assessment Year: 2013-14

JCIT,  
Central Circle-I,  
Noida.

Vs      Gaurav Tyagi,  
2<sup>nd</sup> Floor, ARTO Complex,  
Sector-33,  
Noida,  
Uttar Pradesh.

PAN: APTPT8731R

(Appellant)

(Respondent)

Assessee by	:	Shri Deepesh Garg & Shri Pulkit Advani, Advocates
Revenue by	:	Ms Naina Soin Kapil, Sr. DR
Date of Hearing	:	23.08.2019
Date of Pronouncement	:	28.08.2019

ORDER

PER R.K. PANDA, AM:

This appeal filed by the Revenue is directed against the order dated 25.02.2019 of the CIT(A)-IV, Kanpur, relating to assessment year 2013-14.

2. The ld. counsel for the assessee, at the outset, submitted that the tax effect involved in the grounds raised by the Revenue is below Rs.50 lakhs. Therefore, in view of the recent CBDT Circular No.17/2019 dated 8<sup>th</sup> August, 2019, raising the monetary limit for filing of the appeal by the Revenue before the Tribunal to Rs.50 lakhs and the subsequent clarification of the CBDT, vide Notification dated 20<sup>th</sup> August, 2019 stating that the said Circular is applicable even to pending appeals, the appeal filed by the Revenue is not maintainable.

3. The ld. DR, on the other hand, fairly conceded that the tax effect involved in the grounds raised by the Revenue being below Rs.50 lakhs, the appeal filed by the Revenue squarely falls within the ambit of the recent CBDT Circular No.17/2019 dated 8<sup>th</sup> August, 2019 and the subsequent clarification dated 20<sup>th</sup> August, 2019.

4. After hearing both the sides, we find the tax effect involved in the grounds raised by the Revenue is admittedly below Rs.50 lakhs. Therefore, in view of the CBDT Circular No.17/2019 dated 8<sup>th</sup> August, 2019 raising the monetary limits for filing of the appeals by the Revenue before the Tribunal to Rs.50 lakhs and the subsequent clarification dated 20<sup>th</sup> August, 2019 to the effect that the said Circular is applicable even to pending appeals, the appeal filed by the Revenue is not maintainable. Accordingly, the same is dismissed.

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

The decision was pronounced in the open court on 28.08.2019.

Sd/-

(SUCHITRA KAMBLE)  
JUDICIAL MEMBER

Dated: 28<sup>th</sup> August, 2019

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Copy forwarded to

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Sd/-

(R.K. PANDA)  
ACCOUNTANT MEMFBER

Asstt. Registrar, ITAT, New Delhi