

**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.2139/Del/2019  
Assessment Year: 2013-14

ACIT,  
Circle-62(1),  
New Delhi.

Vs Pawan Kumar,  
Office No.6, 2<sup>nd</sup> Floor,  
Kamla Palace,  
Gurgaon.

PAN: AKKPK4769L

(Appellant)

(Respondent)

Assessee by	:	None
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 27.12.2018 of the CIT(A)-35, New Delhi, relating to assessment year 2013-14.

2. None appeared on behalf of the assessee. Since the tax effect involved in the grounds raised by the Revenue is below Rs.50 lakhs, therefore, this appeal was taken for hearing.

3. A perusal of the record shows that tax effect involved in the grounds raised by the Revenue is below Rs.50 lakhs. The CBDT, vide Circular No.17/2019 dated 8<sup>th</sup> August, 2019 has raised the monetary limit for filing of appeal by the Revenue before the Tribunal to Rs.50 lakhs. Vide Notification dated 20<sup>th</sup> August, 2019 it has been clarified that the revised monetary limit so mentioned in the Circular No.17/2019 is applicable even to pending

appeals. Since, in the instant case, admittedly, the tax effect involved in the grounds raised by the Revenue is below Rs.50 lakhs, therefore, in view of the CBDT Circular No.17/2019 dated 8<sup>th</sup> August, 2019 and the subsequent clarification by the CBDT on 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.

4. 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