IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'B' NEW DELHI
BEFORE SHRI R.K.PANDA, ACCOUNTANT MEMBER
&
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER
ITA No.-2296/Del/2014 (A.Y. 2009-10)

DCIT Circle-3(1), New Delhi **Appellant**	vs	Central Warehousing Corp. 4/1, Siri Institution Area August KrantinHauz Khas, New Delhi PAN : AAACC1206D **Respondent**

Assessee by	**Sh. K. Sampath & V. Raja Kumar, Advs.**
Revenue by	**Ms. Nidhi Srivastava, CIT DR**

Date of Hearing	**29.08.2019**
Date of Pronouncement	**29.08.2019**

ORDER

PER SUCHITRA KAMBLE, J.M.

This appeal is filed by the department against separate order dated 31.01.2014 passed by the Commissioner of Income Tax (Appeals)- VI, New Delhi for assessment year 2009-10.

2. At the outset, it was brought to our notice that the tax effect involved in this appeal being less than Rs. 50 lacs, squarely falls within the ambit of Circular No. 17/2019 dated 08.08.2019 issued by the Central Board of Direct Taxes prescribing the tax effect for preferring appeals before Tribunal by the revenue and subsequent clarification issued by CBDT on 20th August, 2019.

3. After perusing the materials available on record, we find that the amount disputed before us is below the tax effect limit

prescribed by CBDT vide Circular No. 17/2019 dated 08.08.2019 for preferring appeals before tribunal by the revenue. On perusal of the Circular No. 17/2019 dated 08.08.2019 and the materials available on record, Ld. Sr. DR could not point out as to how and why such a Circular is not applicable to the facts of the case. We find that the subsequent clarification dated 20.08.2019 makes it very clear that the revised monetary limits shall apply retrospectively to pending appeals also. The Circular is binding on the tax authorities. Hence, we hold that the appeal of the revenue deserve to be dismissed on account of low tax effect vide Circular No. 17/2019 dated 08.08.2019 and subsequent clarification on 20.08.2019. Accordingly, on account of low tax effect case, we dismiss this appeal of revenue in limine, without going into the merits of the case.

4. In the result, appeal of the revenue is dismissed.

Order pronounced in the open court on 29.08.2019

Sd/-	**Sd/-**
(R.K.PANDA)	**(SUCHITRA KAMBLE)**
ACCOUNTANT MEMBER	**JUDICIAL MEMBER**

Dated: 29.08.2019
BR

Copy forwarded to:
1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

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ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	29/08/2019
Date on which the typed draft is placed before the dictating Member	29/08/2019
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	