

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES 'G', NEW DELHI**

**Before Sh. Amit Shukla, Judicial Member**

**Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 3612/Del/2013 : Asstt. Year : 1998-99**

**ITA No. 3613/Del/2013 : Asstt. Year : 1997-98**

Income Tax Officer, TDS Ward-2(2), International Taxation, New Delhi	Vs	M/s Steel Authority of India Ltd., 4 <sup>th</sup> Floor, Ispat Bhawan, Lodi Road, New Delhi-110003
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AAACS7062F</b>		

**Assessee by : Sh. M. P. Rastogi, Adv.**

**Revenue by : Sh. N. K. Bansal, Sr. DR**

**Date of Hearing: 27.08.2019**

**Date of Pronouncement: 28.08.2019**

**ORDER**

**Per Bench :**

The present appeals have been filed by the Revenue against the order of the Id. CIT(A)-XXV, New Delhi each dated 19.03.2013.

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 the result, the appeals of the Revenue are dismissed.  
(Order Pronounced in the Open Court on 28/08/2019).

Sd/-

**(Amit Shukla)**  
**Judicial Member**

**Dated: 28/08/2019**

\*Subodh\*

Copy forwarded to:

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

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**ASSISTANT REGISTRAR**