

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "G": NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER  
AND  
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER**

ITA No. 4665/Del/2016  
Asstt. Year: 2011-12

ACIT Central Circle-8, Room No. 333, ARA Centre, Jhandewalan Extn. New Delhi.	Vs.	M/s.Becon Construction Pvt.Ltd. B-2/5, Plot No. 2, Ashok Nagar, DB Gupta Road, Near Faiz Chowk, Karol Bagh New Delhi – 110 005 PAN AACCB9387Q
<b>(Appellant)</b>		<b>(Respondent)</b>

**And**

CO No. 350/Del/2016  
Asstt. Year: 2011-12

Department by:	Shri S.S. Rana, CIT(DR)
Assessee by :	Dr. Shashwat Bajpai Adv.
Date of Hearing	27/08/2019
Date of pronouncement	28/08/2019

**ORDER**

**PER BENCH:**

The present appeal has been filed by the Revenue against the order of the Id. CIT(A)-24, New Delhi dated 28.06.2016.

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. As regards to the Cross Objection filed by the assessee is concerned, since we have already dismissed the appeal of the revenue as aforesaid on account of low tax effect. Therefore, the Cross Objections filed by the assessee has become infructuous and dismissed.

5. In the result, the appeal of the Revenue and CO of the assessee is dismissed.

(Order Pronounced in the Open Court on 28/08/2019).

Sd/-

**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**

Dated:28/08/2019

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

Sd/-

**(DR. B.R.R. KUMAR)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT, New Delhi