

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : D : NEW DELHI  
BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER  
AND  
SHRI KULDIP SINGH, JUDICIAL MEMBER**

ITA No.6027/Del/2015  
Assessment Year: 2011-12

DCIT,  
Circle-1,  
Ghaziabad.

Vs Alps Industries Ltd.,  
57/2, Site-IV,  
Indl. Area, Sahibabad,  
Ghaziabad.

PAN: AAACA7569D

(Appellant)

(Respondent)

Assessee by	:	Shri Anup Sharma
Revenue by	:	Shri J.K. Mishra, CIT, DR
Date of Hearing	:	05.09.2019
Date of Pronouncement	:	05.09.2019

ORDER

PER R.K. PANDA, AM:

This appeal filed by the Revenue is directed against the order dated 31.08.2015 of the CIT(A), Ghaziabad, relating to assessment year 2011-12.

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 05.09.2019.

Sd/-

(KULDIP SINGH)  
JUDICIAL MEMBER

Dated: 05<sup>th</sup> September, 2019

dk

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