

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'A' NEW DELHI
BEFORE SHRI N.K.BILLAIYA, ACCOUNTANT MEMBER
&
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER
ITA No.-2830/Del/2017 (A.Y. 2009-10)**

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| DCIT (International Taxation) Circle-1(1)(2), Room No. 409, 4 th Floor, Civic Centre New Delhi Appellant | vs | Bombardier Transportation (Singapore) Pte. Ltd. C/o. PWC, Sucheta Bhawan, Gate No. 2, First Floor, Vishnu digambar Marg New Delhi PAN : AADCB5534E Respondent |
| Assessee by | Ms. Shruti Khimta, AR | |
| Revenue by | Sh. Sanjay Goyal, CIT DR | |

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| Date of Hearing | 11.09.2019 |
| Date of Pronouncement | 11.09.2019 |

ORDER

PER SUCHITRA KAMBLE, J.M.

This appeal is filed by the Revenue against order dated 08.02.2017 passed by the Commissioner of Income Tax (Appeals)-42, 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 11.09.2019

Sd/-

Sd/-

(N.K.BILLAIYA)
ACCOUNTANT MEMBER

(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Dated: 11.09.2019

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

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| Date of dictation | 11/09/2019 |
| Date on which the typed draft is placed before the dictating Member | /09/2019 |
| 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 | |
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