

**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.3802/Del/2016  
Assessment Year: 2012-13

ITO,  
Ward-2(4),  
New Delhi.

Vs Anshumita Jewels Ltd.,  
A-5, Greater Kailash, Part-1,  
New Delhi.

PAN: AAECA7146E

(Appellant)

(Respondent)

|                       |   |                                |
|-----------------------|---|--------------------------------|
| Assessee by           | : | Shri Ajay Mittal, CA           |
| Revenue by            | : | Dr. Vijay Kumar Chadha, Sr. DR |
| Date of Hearing       | : | 11.09.2019                     |
| Date of Pronouncement | : | 12.09.2019                     |

ORDER

PER R.K. PANDA, AM:

This appeal filed by the Revenue is directed against the order dated 19.04.2016 of the CIT(A)-1, New Delhi, relating to assessment year 2012-13.

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 12.09.2019.

Sd/-

(KULDIP SINGH)  
JUDICIAL MEMBER

Dated: 12<sup>th</sup> September, 2019

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1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Sd/-

(R.K. PANDA)  
ACCOUNTANT MEMFBER

Asstt. Registrar, ITAT, New Delhi