

**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. 1389/Del/2012 : Asstt. Year : 2008-09

Deputy Director of Income Tax, International Taxation, Circle- 2(2), New Delhi	Vs	M/s SMS Concast AG, C/o Mohinder Puri & Co., CA, 1A-D, Vandhana Building, 11, Tolstoy Marg, New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AADCC2848Q		

ITA No. 1914/Del/2014 : Asstt. Year : 2009-10

ITA No. 6889/Del/2014 : Asstt. Year : 2010-11

Deputy Director of Income Tax, International Taxation, Circle-2(2), New Delhi	Vs	M/s SMS Meer GmbH, C/o Mohinder Puri & Co., 1A-1D, Vandhana, 11, Tolstoy Marg, New Delhi-110001
(APPELLANT)		(RESPONDENT)
PAN No. AALCS8877R		

Assessee by : Ms. Purnima Bajaj, CA

Revenue by : Sh. G. K. Dhall, CIT DR

ITA No. 3942/Del/2016 : Asstt. Year : 2009-10

Asstt. Commissioner of Income Tax, Circle-41(1), New Delhi	Vs	Mrs. Sunita Jain, Plot No. 12, 2 nd Floor, Sector-4, Market Club Road, Punjabi Bagh, New Delhi-110026
(APPELLANT)		(RESPONDENT)
PAN No. ACOPJ2411J		

Assessee by : None

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

ITA No. 5203/Del/2016 : Asstt. Year : 2011-12

Income Tax Officer(E), Ward-2(3), New Delhi-110002	Vs	M/s Young Women's Christian Association of Delhi, Ashok Road, New Delhi-110001
(APPELLANT)		(RESPONDENT)
PAN No. AAATY0027H		

Assessee by : Ms. Gargi Sethee, Adv.
Revenue by : Sh. N. K. Bansal, Sr. DR

ITA No. 5344/Del/2015 : Asstt. Year : 2011-12

Asstt. Commissioner of Income Tax, Central Circle- 28, New Delhi-110055	Vs	M/s Sidh Automobiles Ltd., 14, Nazafgarh Road, New Delhi-110015
(APPELLANT)		(RESPONDENT)
PAN No. AAACS1312A		

Assessee by : Sh. Ramesh Goyal, CA
Revenue by : Sh. S. S. Rana, CIT DR

Date of Hearing: 18.09.2019	Date of Pronouncement: 18.09.2019
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ORDER**Per Bench:**

The present appeals filed by the Revenue in respect of different assessees are directed against the orders passed by the Id. CIT(A) in relation to the different assessment years.

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 appeals, the tax effect is less than Rs. 50 lacs, therefore, departmental appeals are not maintainable. The Ld. DR could not bring to our notice any exceptions mentioned in the said Circular.

4. In the result, all the appeals of the Revenue are dismissed.
(Order Pronounced in the Open Court on 18/09/2019).

Sd/-

(Amit Shukla)
Judicial Member

Dated: 18/09/2019

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