

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH '1-1', NEW DELHI**

**BEFORE SH. R. K. PANDA, ACCOUNTANT MEMBER
AND.
SH. KULDIP SINGH, JUDICIAL MEMBER**

ITA No.1557/Del/2016
Assessment Year: 2011-12

DCIT Circle – 16 (2) New Delhi	Vs.	Mercer India P. Ltd. (Now know as Mercer Consulting (I) Pt. Ltd.) 6 th Floor, Tower-A, DLF Building, SEZ, DLF Cyber City, DLF phase-III, Sector – 24 & 25, Gurgaon PAN No. AAFCM3951J
(APPELLANT)		(RESPONDENT)

Appellant by	Sh.Subha Kant Sehu, Sr. DR.
Respondent by	Sh. Purushottam Anand, Advocate

Date of hearing:	07/10/2019
Date of Pronouncement:	10/10/2019

ORDER

PER R.K PANDA, AM:

This appeal filed by the revenue is directed against the order dated 21.01.2016 passed by the AO u/s. 144C(1)/ 143 (3) of the IT Act for A. Y.2011-12.

2. An adjournment application was filed by the Ld. Senior DR on the ground that the CIT(DR) is not available. However, the Ld. Counsel for the assessee submitted that since the tax effect involved in the grounds raised by the revenue is below Rs.50 lacs,

therefore, the appeal filed by the revenue is not maintainable. Hence, the adjournment application filed by the revenue is rejected and the appeal is being disposed of on account of low tax effect.

3. The Ld. Counsel for the assessee at the time of hearing filed a chart substantiating that the tax effect involved in the grounds raised by the revenue is below of Rs. 50 lacs. Therefore, in view of the CBDT circular No.17/2019 dated 08.08.2019 whereby the CBDT has raised the monetary limit of filing appeals by the revenue before the Tribunal to Rs.50 lacs, the appeal filed by the revenue is not maintainable. It has further been clarified by CBDT subsequently that the said circular is applicable even to pending appeals. Therefore, the appeal filed by the revenue has to be dismissed.

4. We have heard the rival arguments made by both the sides and perused the orders of the authorities below. Admittedly the tax effect involved in the grounds raised by the revenue is below Rs.50 lacs as per calculation sheet filed by the Ld. Counsel for the assessee. Therefore, in view of CBDT Circular No.17/2019 dated 08.08.2019 raising the monetary limit of filing of the appeals by the revenue before the Tribunal to Rs. 50 lacs the appeal filed by the revenue is not maintainable. It has further been clarified by CBDT subsequently that the said circular is applicable even to pending appeals. We, therefore, dismiss the appeal filed by the revenue on account of low tax effect.

4.1 However, if the revenue at any point of time finds that the tax effect involved in the grounds raised by the revenue is more

than 50 lacs, the revenue is at liberty to file miscellaneous application before the Tribunal for recalling of this order.

5. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open court on 10.10.2019.

Sd/-
(KULDIP SINGH)
JUDICIAL MEMBER

Sd/-
(R.K PANDA)
ACCOUNTANT MEMBER

Neha

Date:- 10.10.2019

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	07.10.2019
Date on which the typed draft is placed before the dictating Member	07.10.2019
Date on which the approved draft comes to the Sr.PS/PS	10.10.2019
Date on which the fair order is placed before the Dictating Member for Pronouncement	10.10.2019
Date on which the fair order comes back to the Sr. PS/ PS	10.10.2019
Date on which the final order is uploaded on the website of ITAT	10.10.2019
Date on which the file goes to the Bench Clerk	10.10.2019
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	