

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

Before Ms. Sushma Chowla, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

ITA No. 2421/Del./2016 : Asstt. Year : 2012-13

Asstt. Commissioner of Income Tax, Central Circle-04 (Erstwhile CC-25, New Delhi), New Delhi	Vs	M/s Master Infrastructure Pvt. Ltd., R/o 509, International Trade Tower, Nehru Place, New Delhi-110019
(APPELLANT)		(RESPONDENT)
PAN No. AAECM2740C		

Assessee by : None

Revenue by : Ms. Ashima Neb, Sr. DR

Date of Hearing: 07.10.2019

Date of Pronouncement: 07.10.2019

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the Revenue against the order of the Id. CIT(A)-23, New Delhi dated 05.02.2016.

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

4. In the result, the appeal of the Revenue is dismissed.

Order Pronounced in the Open Court on 07/10/2019

Sd/-

(Sushma Chowla)
Judicial Member

Dated: 07/10/2019

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