

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'B': NEW DELHI)**

**BEFORE SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:- 3200/Del/2015
(Assessment Year: 2005-06)**

ACIT, Circle-22(2), New Delhi	Vs	M/s S.A. Finest Ltd., 10, Local Shopping Centre, Kalkaji, New Delhi-110019 PAN-AABCS5210Q
APPELLANT		RESPONDENT
Appellant by	Ms. Ashima Neb, Sr. DR	
Respondent by	Sh. Ashish Goel, CA	

ORDER

PER ANADEE NATH MISSHRA, AM

[A]. This appeal has been filed by Revenue against the order dated 19.03.2015 passed by Learned Pr. Commissioner of Income Tax (OSD) (Appeals)-8, New Delhi [in short, "Ld. Pr. CIT(A)"] pertaining to assessment year 2005-06. In this appeal, the tax effect is less than the monetary limit fixed by the Central Board of Direct Taxes (in short "CBDT") in its Circular No.17/2009 dated 08.08.2019. The Revenue has raised following grounds of appeal:-

- (1) *The ld. CIT(A) has erred in law and on facts in holding that the reopening of the assessment u/s 147 is not justified and thereby quashing the assessment order passed u/s 147 of the Income Tax Act.*

(2) The ld. CIT(A) has erred in law and on facts in deleting the addition of Rs. 85,50,000/- made by the AO being income from undisclosed sources.”

[B]. At the outset, it was brought to the notice by learned counsel for the Assessee, at the time of hearing that tax effect in this appeal is below Rs. 50,00,000./-. Vide recent CBDT Circular No.17/2019 dated 08.08.2019 read with earlier CBDT Circular No. 3 of 2018, dated 11.07.2018, minimum threshold limit of tax effect of filing of appeals by Revenue in Income Tax Appellate Tribunal ("ITAT", for short) has been enhanced to Rs. 50,00,000/-. In a subsequent clarification issued by CBDT vide F.No. 279/Misc/M-93/2018-ITJ, dated 20/08/2019, it has been clarified by CBDT that the aforesaid revised monetary limit is also applicable to all pending appeals in ITAT. Therefore, in view of the foregoing, we are of the view that this appeal filed by Revenue is not maintainable. The learned Departmental Representative also did not press the appeal. Accordingly, this appeal is dismissed being not pressed, and also not maintainable, having regard to aforesaid CBDT Circular No. 17/2019 dated 08.08.2019 read with aforesaid CBDT Circular No. 3 of 2018 in the light of aforesaid clarification dated 20/08/2019.

[C]. Before leaving, we clarify that Revenue will be at liberty to approach Income Tax Appellate Tribunal U/s 254(2) of Income Tax Act, 1961 seeking recall of this order and, for restoration

of the appeal if it is found that this appeal of Revenue is not covered by aforesaid CBDT Circulars dated 08.08.2019 and 11.07.2018.

[D]. In the result, the appeal by Revenue is dismissed. Our decision was orally pronounced in the Open Court after conclusion of hearing on the date of hearing. Now, this written order is pronounced in Open Court on 15/10/2019.

Sd/-
(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

Dated: 15/10/2019
SH

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Draft dictated	14.10.2019
Draft placed before author	
Approved Draft comes to the Sr.PS/PS	
Order signed and pronounced on	
File sent to the Bench Clerk	
Date on which file goes to the AR	
Date on which file goes to the Head Clerk.	
Date of dispatch of Order.	
Date of uploading on the website	15.10.2019