

**IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'I-2' BENCH,
NEW DELHI**

**BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER, AND
SHRI SUCHITRA KAMBLE, JUDICIAL MEMBER,**

**ITA No.3866/DEL/2015
[Assessment Year: 2009-10]**

DCIT, Circle-21(1), Room No.222, C.R. Building, I.P. Estate, New Delhi-110001	M/s Relsys India Pvt. Ltd. C/o-Oracle India Pvt. Ltd. F-01/02, 1 st Floor, Salcon Rasvilas, D-1, District Centre Saket, New Delhi-110017
	PAN-AACCR4607D
Appellant	Respondent

**Cross Objection No.22/Del/2016
(Arising out of ITA No.3866/DEL/2015)
[Assessment Year: 2009-10]**

M/s Relsys India Pvt. Ltd. C/o-Oracle India Pvt. Ltd. F-01/02, 1 st Floor, Salcon Rasvilas, D-1, District Centre Saket, New Delhi-110017	DCIT, Circle-21(1), Room No.222, C.R. Building, I.P. Estate, New Delhi-110001
PAN-AACCR4607D	
Appellant	Respondent

Appellant by	Shri Tarandeep Singh
Respondent by	Smt. Nidhi Sharma-Sr. DR

Date of Hearing	15/10/2019
Date of Pronouncement	15/10/2019

ORDER

PER SUCHITRA KAMBLE, JUDICIAL MEMBER

The appeal filed by the Revenue and cross objection filed by the assessee are against the order of CIT(A)-44, New Delhi, dated 30/03/2015 relating to Assessment Years 2009-10.

2. At the outset, the Ld. AR drew our attention that the tax effect involved in this appeal is below Rs. 50 Lakhs. On the other hand, the Ld. DR for the Revenue did not controvert the arguments of the Ld. AR.

3. We find that the CBDT vide Circular No.17/2019 dated 08/08/2019 has revised the monetary limit for filing the appeals before the Tribunal to Rs.50 Lacs. Further, CBDT vide letter dated 20/08/2019 has also clarified that Circular No.17/2019 would be applicable to all pending appeals. In such circumstances, the present appeals filed by the Revenue in case of low tax effect is not maintainable.

4. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for re-institution of appeal, if the requisite material is brought to show that the appeals are protected by the exceptions prescribed in para 10 of the Circular dated 11/07/2018.

5. As regards to cross objection, the Ld. AR submitted that the same is not pressed.

6. In conclusion, by applying the CBDT Circular dated 08/08/2019 and letter dated 20/08/2019 (supra), the appeal of the Revenue and the cross objection of the assessee are dismissed.

7. In the result, appeal of the Revenue as well as the cross objection of the assessee are dismissed.

Order pronounced in the open court on 15/10/2019.

Sd/-
[R.K. PANDA]
ACCOUNTANT MEMBER
15/10/2019.
Shekhar, Sr. P.S

Sd/-
[SUCHITRA KAMBLE]
JUDICIAL MEMBER

Copy forwarded to:

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

5. DR

Asst. Registrar,
ITAT, New Delhi