

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

Before Sh. Bhavnesh Saini, Judicial Member

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

ITA No. 5593/Del./2015 : Asstt. Year : 2009-10

ITA No. 5595/Del./2015 : Asstt. Year : 2011-12

Deputy Commissioner of Income Tax, Central Circle- 18, New Delhi	Vs	Sunita S. Aeren, Aerens Bimaldeep Complex, Mall Road, Behind Pocket-D-3, Kisangarh, Vasant Kunj, New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AAHPG0477C		

Assessee by : Sh. S. P. Singh, Adv.

Revenue by : Sh. J. K. Mishra, CIT DR

Date of Hearing: 22.10.2019

Date of Pronouncement: 22.10.2019

ORDER

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

The present appeals have been filed by the Revenue against the orders of the Id. CIT(A)-27, New Delhi dated 21.07.2015.

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 appeal is not maintainable. The Ld. DR could not bring to our notice any exceptions mentioned in the said Circular.

4. In the result, both the appeals of the Revenue are dismissed.
Order Pronounced in the Open Court on 22/10/2019.

Sd/-

(Bhavnes Saini)
Judicial Member

Dated: 22/10/2019

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