

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

**BEFORE H.S. SIDHU, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:- 5298/Del/2016
(Assessment Year: 2010-11)**

Dy. Commissioner of Income Tax, Circle-3(2), New Delhi	Vs	M/s Asis Moulds India Pvt. Ltd., 33, Udyog Vihar, Ecotech II, Greater Noida-201306 (UP) PAN-AADCA2550P
APPELLANT		RESPONDENT
Appellant by	Sh. Sanjay Kapoor, Sr. DR	
Respondent by	Sh. Sidhartha Kanwar, Adv	

ORDER

PER ANADEE NATH MISSHRA, AM

[A]. This appeal has been filed by Revenue against the order dated 05.07.2016 passed by Learned Commissioner of Income Tax(Appeals)-I, New Delhi [in short, "Ld.CIT(A)"] pertaining to assessment year 2010-11. 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) erred in law and on facts in directing the AO to restrict the disallowance of indirect expenses to 25% without any basis as against 50% disallowed by the AO.*
- (2) *The Ld. CIT(A) erred in law and on facts in deleting addition of Rs.*

30,45,988/- on account of unconfirmed creditors and Rs. 47,30,277/- on account of unconfirmed advance from customers despite the fact that the assessee has not furnished any details before the AO.

[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 07.11.2019.

Sd/-
(H.S. SIDHU)
JUDICIAL MEMBER
Dated: 07.11.2019
SH

Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER