

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F" NEW DELHI
BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER
ANDSHRI O.P.MEENA, ACCOUNTANT MEMBER**

आ.अ.सं./I.T.A No.2588/Del/2017

निर्धारणवर्ष/Assessment Year:2010-11

Income Tax Officer, Ward-49(2) New Delhi Road No.1404, 14thFloor, E-2 Block Pratyaksh Kar Bhawan Civic Center New Delhi 110002	बनाम Vs.	Shri Radha Raman, B-92, WHS, Kirti Nagar, New Delhi 110005 PAN: AEQPR 3294 B
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

निर्धारितीकीओरसे /Assessee by	NONE
राजस्वकीओरसे /Revenue by	Shri Surender Pal, Sr. D.R.

सुनवाईकीतारीख/ Date of hearing:	11.11.2019
उद्घोषणाकीतारीख/Pronouncement on	11.11.2019

आदेश /O R D E R

PER O. P. MEENA,AM:

1. This appeal is filed by the Revenue which is directed against the order of learned Commissioner of Income tax (Appeals)-17, New Delhi dated 02.02.2017 for A.Y. 2010-11.
2. We have heard the ld. Sr. D.R., who has pointed out the tax effect involved in this appeal, is below monetary limit prescribed by the CBDT. We find that the CBDT vide Circular No.17/2019 dated 8th August 2019 [F.No.279/ Misc.142/ 2007-ITJ (Pt)] by amending para 3 of CBDT Circular No.3/2018 dated 11.07.2018 has enhanced the monetary limit for filing of appeal before Tribunal to Rs.50 lakhs and has also removed the anomaly in para 5 of said Circular No. 3/2018. We find that the present case does not fall within the exceptions clause 10 of said CBDT Circular

No. 3/2018. Therefore, the present appeal is not maintainable as per above Circular No. 17/2019, hence dismissed. This Circular is applicable to all pending appeals as clarified by CBDT letter dated 20.08.2019 [F. No. 279/Misc./M-93/2018-ITJ] and in the light of judgement of Hon`ble Supreme Court in the case of Pr. CIT, Jaipur v. Meenakshi Modi SLP (Civil) Diary No. 25076 of 2019-dated 16.08.2019 wherein the Hon`ble Supreme Court has dismissed the appeal of Revenue, as tax involved was less than Rs. 2 Crores. However, the Revenue is at liberty to approach to this Tribunal for recalling this order, if it is comes to the notice of the AO that the tax effect is more than the monetary limit provided under above Circular or the appeals is fall within ambit of the exceptions provided under the said Circular.

3. In the result, the appeal of the Revenue is stands dismissed.
4. The order pronounced in the open court on 11.11.2019

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Sd/-
(O.P.MEENA)
ACCOUNTANT MEMBER

Dated: November, 2019/opm
Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard
file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi